

HANTAM MUNICIPALITY

CONTENTS	PAGE
Certificate by Municipal Manager	1
General Information	2
Report by Chief Financial Officer	5
Statement of Financial Position	10
Statement of Financial Performance	11
Cash Flow Statement	12
Statement of Changes in Net Assets	13
Accounting Principles and Policy	14
Notes to the Financial Statements	37
Appendix A	66
Appendix B	67
Appendix C	68
Appendix D	69
Appendix E 2015: Irregular and Deviations	70
Appendix S 2014: Irregular and Deviations	75

HANTAM MUNICIPALITY

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED

30 JUNE 2015

I am responsible for the preparation of these financial statements, which are set out on pages 1 to 83 in terms of section 126(1) of the Municipal Finance Management Act and which I have signed on behalf of the Municipality.

I certify that salaries, allowances and benefits of Councillors as disclosed in note 25 of these annual financial statements are within the upper limits of the framework envisaged in Section 219 of the Constitution, read with the remuneration of Public Office Bearers Act and the Minister of Provincial and Local Government's determination in accordance with this Act.

31 August 2015

**NOËL I. VAN STADE
MUNICIPAL MANAGER**

NATURE OF BUSINESS

Hantam Municipality is a Local Municipality performing the functions as set out in the Constitution of the Republic of South Africa of 1996.

COUNTRY OF ORIGIN AND LEGAL FORM

South African Category B Municipality (Local Municipality) as defined by the Municipal Structures Act. (Act No.117 of 1998)

FULL TIME MAYOR

Councillor A.F. Fritz

WARD COUNCILLORS

Ward 1	M.S.Esau
Ward 2	R.N.Swartz
Ward 3	F.J.Sterkse
Ward 4	J.H.Wilschut
Ward 5	G.Opperman

COUNCILLORS PROPORTIONAL

A.Claassen
H.C.Steenkamp
J.Swarts

GRADING OF LOCAL MUNICIPALITY Grade 2

AUDITORS Auditor-General

BANKERS Standard Bank

REGISTERED OFFICE Hoop Street
Private Bag X14
Calvinia
8190

TELEPHONE 027-3418 500

FACSIMILE 027-3418 501

WEBSITE www.hantam.gov.za

JURISDICTION AREA	Calvinia Brandvlei Loeriesfontein Nieuwoudtville
MUNICIPAL MANAGER	Mr. Noel I van Stade 027-3418 542 municipalmanager@hantam.gov.za
Telephone	
E-Mail	
DIRECTOR:FINANCE	Mev.S. Coetzee 027-3418 505 cfo@hantam.gov.za
Telephone	
E-Mail	
DIRECTOR:CORPORATE SERVICES	Me.C. van Niekerk 027-3418 518 admin2@hantam.gov.za
Telephone	
E-Mail	
DIRECTOR:HEALTH & SOCIAL SERVICES	Mr.J.R. van Wyk 027-3418 508 socialdev1@hantam.gov.za
Telephone	
E-Mail	
DIRECTOR:INFRASTRUCTURE SERVICES	Mr.S. Tsengiwe 027-3418 550 infrastructure1@hantam.gov.za
Telephone	
E-Mail	

ENQUIRIES

Building Plan	027-3418 554
Electricity	027-3418 550
Water	027-3418 552
Sewerage	027-3418 508
Consumers	027-3418 544

PAYPOINTS

Calvinia	027-3418 500
Brandvlei	054-6038 400
Loeriesfontein	027-6628 600
Nieuwoudtville	027-2188 700

Municipal Finance Management Act (Act no.56 of 2003)
Division of Revenue Act
The Income Tax Act
Value Added Tax Act
Municipal Structures Act (Act no 117 of 1998)
Municipal Systems Act (Act no 32 of 2000)
Municipal Planning and Performance Management Regulations
Water Services Act (Act 108 of 1997)
Housing Act (Act no 107 of 1997)
Municipal Property Rates Act (Act no 6 of 2004)
Electricity Act (Act no 41 of 1987)
Skills Development Levies Act (Act no 9 of 1999)
Employment Equity Act (Act no 55 of 1998)
Unemployment Insurance Act (Act no 30 of 1966)
Basic Conditions of Employment Act (Act no 75 of 1997)
Supply Chain Management Regulations, 2005
Collective Agreements
Infrastructure Grants
SALBC Leave Regulations

1. REVIEW OF OPERATING RESULTS

The overall operating results for the year ended 30 June 2015 as well as the comparison with the budgeted figures and the actual results of 2014 are reflected in the following table.

DESCRIPTION	ACTUAL 2015	BUDGET 2015	VARIANCE	VARIANCE ACTUAL AS % OF BUDGET	ACTUAL 2014
INCOME					
Operating Income	90 576 015	74 648 184	15 927 831	21.34	94 031 186
EXPENDITURE					
Operating Expenditure	82 916 653	80 700 320	-2 216 333	-2.75	71 959 808
Closing Surplus	7 659 361	-6 052 136	13 711 498	-226.56	22 071 378

Details of operating results per department and classification of income and expenditure is included in Appendix C.

2. OPERATING EXPENDITURE 2014/2015

EXPENDITURE	ACTUAL 2015	BUDGET 2015	VARIANCE	VARIANCE ACTUAL AS % OF BUDGET	ACTUAL 2014
Employee related costs	29 047 644	29 728 318	680 674	2	25 309 376
Remuneration of Councillors	2 489 607	2 590 045	100 438	3.88	2 372 134
Bad debts	9 449 147	3 527 745	-5 921 402	-167.85	4 818 880
Collection costs	506 563	450 000	-56 563	-12.57	372 360
Depreciation	4 383 683	4 315 256	-68 427	-1.59	3 776 335
Repairs and maintenance	2 813 579	3 127 020	313 441	10.02	2 802 980
Interest paid	1 592 479	1 431 257	-161 222	-11.26	1 339 079
Bulk purchases	13 898 737	18 956 000	5 057 263	26.68	15 016 782
Contracted services	613 915	538 700	-75 215	-13.96	529 162
Grants and subsidies paid	164 969	164 970	1	0.00	246 388
General expenses	16 675 172	14 922 509	-1 752 663	-11.75	14 689 713
Non-Current Provisions	1 281 158	948 500	-332 658	-35.07	639 529
Loss on disposal of property, equipment			0		47 090
Total Expenditure	82 916 653	80 700 320	-2 216 333	-2.75	71 959 808

See Note 43 for explanation of differences.

INCOME	ACTUAL 2015	BUDGET 2015	VARIANCE	VARIANCE ACTUAL AS % OF BUDGET	ACTUAL 2014
Property rates	6 825 834	6 822 580	3 254	0.05	6 079 573
Service charges	37 850 529	38 818 257	-967 728	-2.49	34 032 722
Rental of facilities	146 209	756 420	-610 211	-80.67	151 989
Interest earned - ext invest	457 648	400 000	57 648	14.41	439 818
Interest earned - debtors	1 377 008	1 410 542	-33 534	-2.38	1 322 358
Fines	120 927	48 000	72 927	151.93	91 096
Licences and permits	1 325 844	1 413 300	-87 456	-6.19	1 388 551
Government grants - Operating	25 336 042	25 542 000	-205 958	-0.81	28 383 573
Government grants - Capital	20 727 194	-	20 727 194	-	25 167 484
Other income	686 593	48 482	638 111	1 316.18	423 326
Gain on Fair Value Adjustments	184 576		184 576		145 289
LESS:Income Foregone	-4 462 390	-611 397	-3 850 993	629.87	-3594594
Total Income	90 576 015	74 648 184	15 927 831		94 031 185

3.1. Operating Grants

The following operating grants were received during the year:

Equitable Share	20 566 000
Financial Management Grant	1 800 000
Municipal Systems Improvement Grant	934 000
Library Development	934 000
Expanded Public Works Programme	1 308 000

4. MUNICIPAL EXTERNAL DEBT

At the end of the year the amount borrowed and outstanding were as follows:

TYPE	BALANCE 2014/06/30	RECEIVED	REDEEMED	BALANCE 2015/06/30
Annuity Loans	891 554	-	554 874	336 680
Lease Liability	394 113	-	146 690	247 423
Total	1 285 667	-	701 564	584 103

	GROSS BALANCES R	PROVISION IMPAIRMENT R	NETT BALANCES R
As at 30 June 2015			
Electricity	3 493 280	2 549 083	944 197
Water	6 851 737	4 999 784	1 851 953
Refuse	5 347 885	3 902 407	1 445 478
Sewerage	3 670 641	2 678 505	992 136
Other Arrears	2 783 836	2 031 394	752 442
	22 147 378	16 161 173	5 986 205
Recognition of Revenue - Water	133 470		133 470
Recognition of Revenue - Electricity	809 816		809 816
Recognition of Revenue - Sanitation	-		-
	23 090 663	16 161 173	6 929 490
LESS: Long-Term Receivables	-382 503		-382 503
Total: Receivables from Exchange Transactions	22 708 160	16 161 173	6 546 987
PLUS: VAT Outstanding	2 984 431		2 984 431
Total Receivables from Exchange Transactions	25 692 592	16 161 173	9 531 419

As at 30 June 2014

Electricity	3 908 100	2 569 354	1 338 746
Water	8 972 135	5 898 670	3 073 465
Refuse	7 077 101	4 652 792	2 424 309
Sewerage	4 562 052	2 999 290	1 562 762
Other Arrears	3 656 951	2 404 237	1 252 714
	28 176 339	18 524 343	9 651 996
Recognition of Revenue - Water	46 205		46 205
Recognition of Revenue - Electricity	240 687		240 687
Recognition of Revenue - Sanitation	-		-
	28 463 231	18 524 343	9 938 888
LESS: Long-Term Receivables	-955 333		-955 333
Total Receivables from Exchange Transactions	27 507 898	18 524 343	8 983 555

6. RECEIVABLES FROM NON-EXCHANGE TRANSACTIONS**2015****2014*****Other Receivables***

Rates	7 165 922	7 184 010
Miscellaneous	1 425 198	1 303 626
	8 591 119	8 487 636
LESS: Allowance for doubtful debts	-5 229 047	-4 723 079
Total receivables from non-exchange transactions	3 362 072	3 764 557

Ageing of Receivables from Non- Exchange Transactions***Rates: Ageing***

Current (0 - 30 days)	540 885	866 137
31 - 60 days	137 187	181 846
61 - 90 days	142 828	136 328
91 days and longer	6 345 022	5 999 699
	7 165 922	7 184 010

Summary of Receivables by Customer Classification

8

2015	Commercial	Residential	Government	Total
Current (0 - 30 days)	694 528	2 463 631	441 250	3 599 409
31 - 60 days	50 228	782 348	86 330	918 906
61 - 90 days	31 619	718 812	67 208	817 639
91 days and longer	1 030 480	22 150 145	791 202	23 971 827
	1 806 855	26 114 936	1 385 990	29 307 781
LESS: Provision for doubtful debts	-1 155 062	-16 694 402	-886 017	-18 735 481
Total recoverable debtors by customer classification	651 793	9 420 534	499 973	10 572 300
<hr/>				
2014				
Current (0 - 30 days)	713 611	2 659 687	628 012	4 001 310
31 - 60 days	46 513	756 106	58 283	860 902
61 - 90 days	30 383	701 441	41 500	773 324
91 days and longer	1 194 691	27 779 545	750 576	29 724 812
	1 985 198	31 896 779	1 478 371	35 360 348
LESS: Provision for doubtful debts	-1 305 155	-20 970 322	-971 945	-23 247 422
Total recoverable debtors by customer classification	680 043	10 926 457	506 426	12 112 926
<hr/>				

7. NON-CURRENT PROVISIONS

	2015	2014
Provision for Post-Retirement Benefits	12 378 861	10 160 471
Provision for Long Service Awards	1 785 667	1 510 876
Provision for Rehabilitation Landfill Sites	4 802 844	4 366 221
	18 967 371	16 037 568
<hr/>		

8. CURRENT LIABILITIES

Consumer Deposits	631 708	584 542
Current Employee Benefits	3 810 693	2 735 969
Current Portion of Non-Current Provision	533 649	485 136
Current Portion of Long-Term Liabilities	505 717	701 563
Payables of Exchange Transactions	10 133 627	6 231 277
Unspent Conditional Grants and Receipts	1 475 144	115 001
Unspent Public Contributions	26 474	26 474
VAT Payable	1 765 895	3 695 773
	18 882 908	14 575 735
<hr/>		

9. CURRENT ASSETS

Inventory	77 995	56 241
Receivables from Exchange Transactions	9 531 419	12 679 328
Receivables from Non-Exchange Transactions	3 362 072	3 764 557
VAT Receivable	346 559	813 820
Current Portion of Long-Term Receivables	157 338	355 742
Call Investment Deposits	2 133 029	1 872 250
Bank Balance and Cash	1 200 662	486 812
	16 809 074	20 028 750
<hr/>		

10. LONG-TERM RECEIVABLES

9

Agreements for longer than 12 months by consumers to settle
outstanding debt

382 503**955 333**

11. EXPRESSION OF APPRECIATION

I am grateful to the Municipal Manager and Head of Departments for the support during the financial year. I am also thankful for all staff in the finance department for the effort they put in and for their dedication.

Me.S.M. Coetzee
CHIEF FINANCIAL OFFICER

STATEMENT OF FINANCIAL POSITION AT 30 JUNE 2015

	Notes	2015 R	2014 R
NET ASSETS AND LIABILITIES			
Net Assets		117 583 510	109 924 148
Revaluation Reserve		21 795 725	21 795 725
Accumulated Surplus		95 787 785	88 128 423
Non-Current Liabilities		19 045 759	16 621 673
Long-Term Liabilities	1	78 387	584 105
Employee Benefits	2	14 164 528	11 671 347
Non-Current Provisions	3	4 802 844	4 366 221
Current Liabilities		18 882 908	14 575 735
Consumer Deposits	4	631 708	584 542
Current Employee Benefits	5	3 810 693	2 735 969
Current Portion of Non-Current Provision	3	533 649	485 136
Current Portion of Long-Term Liabilities	1	505 717	701 563
Payables of Exchange Transactions	6	10 133 627	6 231 277
Unspent Conditional Grants and Receipts	7	1 475 144	115 001
Unspent Public Contributions	8	26 474	26 474
VAT Provision	9	1 765 895	3 695 773
Total Net Assets and Liabilities		155 512 176	141 121 556
ASSETS			
Non-Current Assets		138 703 102	121 092 806
Property, Plant and Equipment	10	124 622 734	106 313 939
Heritage Assets	11	1 608 055	1 608 055
Investment Property	12	12 179 648	12 179 648
Biological Assets	13	67 500	67 500
Assets held for sale	10	-	324 073
Long-Term Receivables	14	225 165	599 591
Current Assets		16 809 074	20 028 749
Inventory	15	77 995	56 241
Receivables from Exchange Transactions	16	9 531 419	12 679 328
Receivables from Non-Exchange Transactions	17	3 362 072	3 764 557
VAT Receivable	9	346 559	813 820
Current Portion of Long-Term Receivables	14	157 338	355 742
Cash and Cash Equivalents	18	3 333 691	2 359 062
Total Assets		155 512 176	141 121 556

HANTAM MUNICIPALITY
STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2015

11

	Notes	2015 R	2014 R
REVENUE			
Revenue from Non-Exchange Transactions		53 267 928	59 890 169
Taxation Revenue		6 212 595	5 679 401
Property Rates	19	6 212 595	5 679 401
Transfer Revenue		46 063 236	53 551 057
Government Grants and Subsidies-Operating	20	25 336 042	28 383 573
Government Grants and Subsidies-Capital	20	20 727 194	25 167 484
Other Revenue		992 096	659 711
Fines	21	120 927	91 096
Gain on Fair Value Adjustments		184 576	145 289
Profit on sale of assets		686 593	
Other	22	423 326	
Revenue from Exchange Transactions		37 308 086	34 141 017
Service Charges	23	34 001 376	30 838 301
Rental of Facilities and Equipment		146 209	151 989
Interest Earned - External Investments		457 648	439 818
Interest Earned - Outstanding Debtors		1 377 008	1 322 358
Licenses and Permits		1 325 844	1 388 551
Total Revenue		90 576 014	94 031 186
<hr/> EXPENDITURE <hr/>			
Employee related costs	24	29 047 644	25 309 376
Remuneration of Councillors	25	2 489 607	2 372 134
Increase/(Decrease) in Debt Impairment	26	9 449 147	4 818 880
Collection Costs		506 563	372 360
Depreciation and Amortisation		4 383 683	3 776 335
Repairs and Maintenance		2 813 579	2 802 980
Finance Charges	27	1 592 479	1 339 079
Bulk Purchases	28	13 898 737	15 016 782
Contracted Services		613 915	529 162
Grants and Subsidies Paid	29	164 969	246 388
General Expenses	30	16 675 172	14 689 713
Provision - Employee Benefits	31	1 281 158	639 529
Loss on Disposal of Property, Plant		-	47 090
Total Expenditure		82 916 653	71 959 808
NET SURPLUS FOR THE YEAR		7 659 361	22 071 378
<hr/> <hr/>			

HANTAM MUNICIPALITY
CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2015

	Note	2015 R	2014 R
CASH FLOW FROM OPERATING ACTIVITIES			
Cash receipts from ratepayers, government and other		94 665 883	91 369 235
Cash paid to suppliers and employees		-71 229 534	-63 318 081
Cash generated from operations	32	23 436 349	28 051 154
Interest received		457 648	439 818
Interest paid		-81 141	-98 337
NET CASH FROM OPERATING ACTIVITIES		23 812 856	28 392 635
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of property, plant and equipment		-22 376 362	-25 381 594
Proceeds on disposal of property, plant and equipment		192 533	-
Increase in investment properties		-	121 000
(Increase)/decrease in non-current receivables		-	-292 013
Increase in non-current investments		-	-
Decrease in call investment deposits		-	-
NET CASH UTILIZED IN INVESTING ACTIVITIES		-22 183 829	-25 552 607
CASH FLOWS FROM FINANCING ACTIVITIES			
New loans repaid		-701 564	-291 040
Increase in consumer deposits		47 166	81 232
NET CASH UTILIZED IN FINANCING ACTIVITIES		-654 398	-209 808
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS		974 629	2 630 220
Cash and cash equivalents at the beginning of the year		2 359 062	4 989 282
Cash and cash equivalents at the end of the year	18	3 333 691	2 359 062
		-974 629	2 630 220

HANTAM MUNICIPALITY

13

STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED 30 JUNE 2015

	<u>Revaluation Reserve</u>	<u>Accumulated Surplus/ (Deficit)</u>	<u>Total</u>
	R	R	R
2015			
Balance at 30 June 2014	21 795 725	88 128 423	109 924 148
Change in accounting policy			-
Correction of Error			-
Surplus/Deficit on revaluation of PPE			-
Surplus for the year			-
Restated Balance	21 795 725	88 128 423	109 924 148
Surplus for the year	-	7 659 361	7 659 361
Balance at 30 June 2015	21 795 725	95 787 784	117 583 509
2014			
Balance at 30 June 2013	17 546 202	71 597 615	89 143 817
Change in accounting policy			-
Correction of Error		-7 445 637	-7 445 637
Surplus/Deficit on revaluation of PPE	4 249 523		4 249 523
Surplus for the year		1 905 067	1 905 067
Restated Balance	21 795 725	66 057 045	87 852 770
Surplus for the year	-	22 071 378	22 071 378
Balance at 30 June 2014	21 795 725	88 128 423	109 924 148

HANTAM MUNICIPALITY
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2015

1 LONG-TERM LIABILITIES

Annuity Loans
Capitalised Lease Liability

2015	2014
R	R
336 680	891 554
247 425	394 114
<u>584 104</u>	<u>1 285 668</u>
505 717	701 563
336 680	554 874
169 037	146 689
78 387	584 105

LESS: Current Portion transferred to current liabilities
Annuity Loans
Capitalised Lease Liability

Total Long-Term Liabilities

The obligations under annuity loans are scheduled below:

Amounts payable under annuity loans:
Payable within one year
Payable within two to five years

342 390	586 954
-	342 390
<u>342 390</u>	<u>929 344</u>
5 710	37 790
336 680	891 554

The obligations under finance leases are scheduled below:

Amounts payable under finance leases:
Payable within one year
Payable within two to five years

195 751	195 751
81 563	277 313
<u>277 314</u>	<u>473 064</u>
29 890	78 951
247 424	394 113

Refer to appendix A for descriptions, maturity dates and effective interest rates of structures loans and finance leases. Leases are secured by property, plant and equipment.

ANNUITY LOANS

Bear interest at a rate of 5% per annum over a 6 year period.

HANTAM MUNICIPALITY**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2015****2 EMPLOYEE BENEFITS**

Long Service Awards
Post Retirement Benefits
Total Non-Current Employee Benefit Liability

2015	2014
R	R
1 785 667	1 510 876
<u>12 378 861</u>	<u>10 160 471</u>
<u>14 164 528</u>	<u>11 671 347</u>

Long Service Awards

Balance at beginning of year
Contributions for the year
Payment during the year
Expenditure for the year
Actuarial Loss
Total Long Service 30 June
LESS: Transfer of Current Portion to Current Employee Benefits
Balance at end of year

1 627 938	1 525 554
258 104	226 336
-67 752	-212 766
0	-
<u>151 949</u>	<u>88 814</u>
<u>1 970 239</u>	<u>1 627 938</u>
<u>-184 572</u>	<u>-117 062</u>
<u>1 785 667</u>	<u>1 510 876</u>

Post Retirement Medical Benefits

Balance at beginning of year
Contributions for the year
Expenditure for the year
Actuarial Loss
Total Post Retirement Medical Benefits 30 June
LESS: Transfer of Current Portion to Current Employee Benefits
Balance at end of year

10 504 043	8 292 324
1 301 613	1 034 030
-343 572	-324 420
1 320 673	1 502 109
<u>12 782 757</u>	<u>10 504 043</u>
<u>-403 896</u>	<u>-343 572</u>
<u>12 378 861</u>	<u>10 160 471</u>

TOTAL NON-CURRENT EMPLOYEE BENEFITS

Balance at beginning of year
Contributions for the year
Expenditure for the year
Actuarial Loss
Total employee benefits 30 June
LESS: Transfer of Current Portion to Current Employee Benefits
Balance at end of year

12 131 981	9 817 878
1 559 717	1 260 366
-411 324	-537 186
<u>1 472 622</u>	<u>1 590 923</u>
<u>14 752 998</u>	<u>12 131 981</u>
<u>-588 468</u>	<u>-460 634</u>
<u>14 164 528</u>	<u>11 671 347</u>

HANTAM MUNICIPALITY**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2015****EMPLOYEE BENEFITS (Continued)****2.1 Long Service Awards**

	2015 R	2014 R
The liability in respect of past service has been estimated to be as follows:		
In-Service Members	1 970 239	1 627 938

The Current-Service cost for the ensuing year

131 707 121 023

Key Actuarial assumptions used:

1. Rate of Interest

Discount Rate	7,86%	8,05%
General salary inflation rate	7,04%	7,15%
Net effective discount rate	0,77%	0,84%

2. Normal retirement age

The normal retirement age for employees of the municipality is 63 years.

The amount recognised in the Statement of Financial Position are as follows:

Present Value of fund obligations	1 970 239	1 627 939
Fair Value of Plan Assets		-
Unrecognised Transitional liability	1 970 239	1 627 939
Unrecognised Actuarial Gains/(Loss)		-
Unrecognised Past Service Cost		-
Net Liability	1 970 239	1 627 939

Reconciliation of present value of fund obligation

Present value of fund at beginning of year	1 627 938	1 525 554
Total Expenses	190 352	13 570
Current Service cost	131 707	121 023
Interest cost	126 397	105 313
Benefits paid	-67 752	-212 766
Actuarial losses		
Present Value of fund obligation at the end of year	151 949	88 814
	1 970 239	1 627 938

HANTAM MUNICIPALITY**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2015****EMPLOYEE BENEFITS (Continued)****2.2 Post Retirement Benefits**

The Post Retirement Benefit Plan is a defined benefit plan, of which the members are made up as follows:

	2015 R	2014 R
In-Service Members	24	26
Continuation members (retiree and widow)members	10	9
	<u>34</u>	<u>35</u>

The Current-Service cost for the ensuing year

407 892

339 633

Interest Costs for the ensuing year

1 097 534

694 397

Key Actuarial assumptions used:

1. Rate of interest

Discount Rate

8.72%

8.71%

Health Care costs inflation rate

8.00%

7.91%

Net effective discount rate

0.67%

0.73%

2. Mortality rates

The PA(90) ultimate table, rated down by 1 year of age.

3. Normal Retirement age

The normal retirement age for employees of the municipality is 63 years.

The amount recognised in the Statement of Financial Position

are as follows:

Present Value of fund obligations	12 782 757	10 504 043
Fair Value of Plan Assets	<u>12 782 757</u>	<u>10 504 043</u>
Unrecognised Transitional liability	-	-
Unrecognised Actuarial Gains/(Loss)	-	-
Unrecognised Past Service Cost	-	-
Net Liability/(Asset)	12 782 757	10 504 043
Reconciliation of present value of fund obligation		
Present value of fund at beginning of year	10 504 043	8 292 324
Total Expenses	958 041	709 610
Current Service cost	401 808	339 633
Interest cost	899 805	694 397
Benefits paid	-343 572	-324 420
Actuarial losses	1 320 673	1 502 109
Present Value of fund obligation at the end of year	12 782 757	10 504 043

(Present value of fund obligation for 2013:R8 292 324, 2012: R6 875 030 and 2011: R6 210 404)

Sensitivity Analysis on Current-service and Interest Costs for year ending 30/06/2015

Assumption	Change	Current-Service Cost	Interest Cost	Total	% Change
Central Assumptions		401 808	899 805	1 301 613	
Health Care inflation	+1%	458 900	1 009 901	1 468 801	13%
	-1%	348 325	801 501	1 149 826	-12%
Post retirement mortality	-1yr	415 807	935 325	1 351 132	4%
Average retirement age	-1Yr	399 201	933 539	1 332 740	2%
Continuation of membership at retirement	-10%	364 140	844 521	1 208 661	-7%

Sensitivity Analysis on the Accrued Liability (R Millions)

Assumption	Change	In-service	Continuation	Total	% Change
Central Assumptions		7 258	5 525	12 783	
Health Care inflation	+1%	8 437	6 086	14 523	14%
	-1%	6 282	5 040	11 323	-11%
Discount Rate	+1%	6 228	5 047	11 275	-12%
	-1%	8 555	6 088	14 642	15%
Post retirement mortality	-1 yr	7 518	5 760	13 278	4%
Average retirement age	-1 yr	7 686	5 525	13 211	3%
Continuation of membership at retirement	-10%	6 488	5 525	12 013	-6%

Sensitivity Analysis on Current-service and Interest Costs for year ending 30/06/2014

Assumption	Change	Current-Service Cost	Interest Cost	Total	% Change
Central Assumptions		339 600	694 400	1 034 000	
Health Care inflation	+1%	384 300	778 400	1 162 700	12%
	-1%	297 600	620 600	918 200	-11%
Post retirement mortality	-1yr	351 100	721 500	1 072 600	4%
Average retirement age	-1Yr	326 100	718 600	1 044 700	1%
Withdrawal Rate	-50%	361 700	712 100	1 073 800	4%

Sensitivity Analysis on the Accrued Liability (R Millions)

Assumption	Change	In-service	Continuation	Total	% Change
Central Assumptions		6 026	4 479	10 504	
Health Care inflation	+1%	6 811	4 958	11 769	12%
	-1%	5 310	4 064	9 375	-11%
Discount Rate	+1%	5 180	4 070	9 250	-12%
	-1%	7 089	4 959	12 048	15%
Post retirement mortality	-1 yr	6 243	4 659	10 912	4%
Average retirement age	-1 yr	6 413	4 479	10 892	4%
Continuation of membership at retirement	-10%	5 391	4 479	9 869	-6%

History of experience adjustments: Gains and Losses (R millions)

Experience Adjustments	2012	2013	2014	2015
Liabilities: (Gains)/Loss		(0.198)	1.090	1.007
Assets: Gain/(Loss)	Not Available	0	0	0

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2015

41

2015	2014
R	R

3 NON-CURRENT PROVISIONS*Landfill Sites*

Balance at the beginning of year
Contribution for the year
Expenditure for the year

4 851 357	4 410 325
485 136	441 032
<hr/>	<hr/>
5 336 493	4 851 357
-533 649	-485 136
<hr/>	<hr/>
4 802 844	4 366 221
<hr/>	<hr/>

LESS: Transfer of current portion to Current Provisions

Balance at end of year

4 CONSUMER DEPOSITS

Electricity and Water

631 708	584 542
<hr/>	<hr/>

The fair value of consumer deposits approximate their carrying value. Interest is not paid on these amounts.

5 CURRENT EMPLOYEE BENEFITS*Staff Leave*

Bonuses 13th Cheque
Performance Bonuses
Current Portion of Long Service Awards
Current Portion of Post Retirement Benefit

1 438 906	1 109 694
919 626	772 489
863 693	393 152
184 572	117 062
403 896	343 572
<hr/>	<hr/>
3 810 693	2 735 969
<hr/>	<hr/>

Staff Leave

Balance at beginning of year
Increase in leave provision
Payments made during year

1 109 694	1 113 252
435 990	21 728
-106 779	-25 286
<hr/>	<hr/>
1 438 906	1 109 694
<hr/>	<hr/>

Bonuses 13th Cheque

Balance at beginning of year
Contributions for year
Increase/(Decrease) in bonus provision

772 489	660 794
-	-
147 137	111 695
<hr/>	<hr/>
919 626	772 489
<hr/>	<hr/>

Performance Bonuses

Balance at beginning of year
Increase in bonus provision
Expenditure incurred

393 152	263 740
508 086	369 870
-37 545	-240 459
<hr/>	<hr/>
863 693	393 152
<hr/>	<hr/>

HANTAM MUNICIPALITY

42

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2015**6 PAYABLES FROM EXCHANGE TRANSACTIONS**

	2015 R	2014 R
Trade Creditors	1 982 653	3 655 119
Payments in Advance	438 182	441 516
Other Creditors	7 707 642	2 134 642
Tender Deposits	5 150	-
	<u>10 133 627</u>	<u>6 231 277</u>

7 UNSPENT CONDITIONAL GOVERNMENT GRANTS AND RECEIPTS

National Government Grants	10 955	-
Provincial Government Grants	319 119	115 001
Other Sources - DWA Regional Bulk Infrastructure Grant	<u>1 145 069</u>	-
	<u>1 475 144</u>	<u>115 001</u>

Refer to Note for more information

8 UNSPENT PUBLIC CONTRIBUTIONS

Other Contributions	26 474	26 474
	<u>26 474</u>	<u>26 474</u>

9 TAXES

VAT Receivable Year-End Creditors	12 096	235 628
VAT Receivable Control Account	334 463	578 192
	<u>346 559</u>	<u>813 820</u>
	<u>1 765 895</u>	<u>3 695 773</u>

10 PROPERTY, PLANT AND EQUIPMENT*See separate sheet*

HANTAM MUNICIPALITY**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2015**

	2015 R	2014 R
--	-----------	-----------

11 HERITAGE ASSETS

Net carrying amount as at 1 July 2014
PLUS: Additions/Revaluation

LESS: Disposals
Net carrying amount as at 30 June 2015

Calvinia Museum Erven 299
Loeriesfontein Museum Erven 355
Akkerendam Nature Reserve

1 608 055	1 608 055
1 608 055	1 608 055
-	-
1 608 055	1 608 055
<hr/>	
1 300 000	1 300 000
282 500	282 500
25 555	25 555
1 608 055	1 608 055
<hr/>	

12 INVESTMENT PROPERTIES

Net carrying amount at 1 July 2014
Cost

Accumulated depreciation

Transfer to Property, Plant and Equipment

Cost

Accumulated depreciation

Additions for the Year/Revaluation

Depreciation for the year

Balance at 30 June 2015

Cost

Accumulated depreciation

For disclosure - see note 10

12 179 648	12 179 648
12 179 648	12 179 648
-	-
-	-
-	-
12 179 648	12 179 648
12 179 648	12 179 648
-	-

13 BIOLOGICAL ASSETS*Bearer biological assets*

Net carrying amount at 1 July 2014

Additions for the Year

Fair Value as at 30 June 2015

150 Springboks @ R450

67 500	67 500
-	-
67 500	67 500

HANTAM MUNICIPALITY**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2015**

	2015 R	2014 R
14 LONG-TERM RECEIVABLES		
Balance at year end of long-term consumer debtors	382 504	955 333
LESS: Current portion transferred to current receivables	-157 338	-355 742
Total Long-Term Receivables	<u><u>225 166</u></u>	<u><u>599 591</u></u>

These are consumer debtors that entered into an agreement for longer than 12 months to settle their outstanding debt

15 INVENTORY**OPENING BALANCES**

Consumable stores at cost - Stationary and materials	56 241	40 611
Water - At purification cost	56 241	40 611
ADDITIONS	-	-
Consumable Stores	10 552 601	8 198 670
Water	10 552 601	8 198 670
ISSUED(EXPENSED)		
Consumable Stores	10 530 847	8 183 040
Water	10 530 847	8 183 040
CLOSING BALANCE OF INVENTORIES		
Consumable Stores	-	-
Water	77 995	56 241
	<u><u>77 995</u></u>	<u><u>56 241</u></u>

16 RECEIVABLES FROM EXCHANGE TRANSACTIONS

	GROSS BALANCES R	PROVISION IMPAIRMENT R	NETT BALANCES R
As at 30 June 2015			
Electricity	3 493 280	2 549 083	944 197
Water	6 851 737	4 999 784	1 851 953
Refuse	5 347 885	3 902 407	1 445 478
Sewerage	3 670 641	2 678 505	992 136
Other Arrears	2 783 836	2 031 394	752 442
	<u><u>22 147 378</u></u>	<u><u>16 161 173</u></u>	<u><u>5 986 205</u></u>
Recognition of Revenue - Water	133 470	133 470	-
Recognition of Revenue - Electricity	809 816	809 816	-
Recognition of Revenue - Sanitation	-	-	-
LESS: Long-Term Receivables	23 090 662	16 161 173	6 929 490
Total: Receivables from Exchange Transactions	22 708 159	16 161 173	6 546 987
VAT Outstanding	2 984 431	2 984 431	-
	<u><u>25 692 591</u></u>	<u><u>16 161 173</u></u>	<u><u>9 531 419</u></u>

As at 30 June 2014

Electricity	3 908 100	2 569 354	1 338 746
Water	8 972 135	5 898 670	3 073 465
Refuse	7 077 101	4 652 792	2 424 309
Sewerage	4 562 052	2 999 290	1 562 762
Other Arrears	3 656 951	2 404 237	1 252 714
	<u><u>28 176 339</u></u>	<u><u>18 524 343</u></u>	<u><u>9 651 996</u></u>
Recognition of Revenue - Water	46 205	46 205	-
Recognition of Revenue - Electricity	240 687	240 687	-
Recognition of Revenue - Sanitation	0	0	-
LESS: Long-Term Receivables	28 463 231	18 524 343	9 938 888
Total: Receivables from Exchange Transactions	-955 333	-955 333	-
VAT Outstanding	27 507 898	18 524 343	8 983 555
	<u><u>31 203 671</u></u>	<u><u>18 524 343</u></u>	<u><u>12 679 328</u></u>

HANTAM MUNICIPALITY**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2015****16 RECEIVABLES FROM EXCHANGE TRANSACTIONS (Continued)****Ageing of Receivables from Exchange Transactions*****Electricity: Ageing***

Current (0 - 30 days) 1 248 193 1 392 998
 31 - 60 days 131 967 104 084
 61 - 90 days 88 705 73 715
 91 days and longer 2 024 415 2 337 303

2015	2014
R	R
1 248 193	1 392 998
131 967	104 084
88 705	73 715
2 024 415	2 337 303
3 493 280	3 908 100

Water: Ageing

Current (0 - 30 days) 675 142 663 471
 31 - 60 days 268 045 216 681
 61 - 90 days 229 320 216 269
 91 days and longer 5 679 230 7 875 664

675 142	663 471
268 045	216 681
229 320	216 269
5 679 230	7 875 664
6 851 737	8 872 085

Refuse: Ageing

Current (0 - 30 days) 468 930 444 056
 31 - 60 days 161 530 164 720
 61 - 90 days 158 017 161 409
 91 days and longer 4 559 408 6 306 905

468 930	444 056
161 530	164 720
158 017	161 409
4 559 408	6 306 905
5 347 885	7 077 100

Sewerage: Ageing

Current (0 - 30 days) 530 929 493 693
 31 - 60 days 176 824 150 968
 61 - 90 days 154 718 146 432
 91 days and longer 2 808 170 3 770 959

530 929	493 693
176 824	150 968
154 718	146 432
2 808 170	3 770 959
3 670 641	4 562 052

Other Arrears: Ageing

Current (0 - 30 days) 135 330 146 378
 31 - 60 days 43 353 42 592
 61 - 90 days 44 051 39 172
 91 days and longer 2 561 102 3 428 859

135 330	146 378
43 353	42 592
44 051	39 172
2 561 102	3 428 859
2 783 836	3 657 001

Trade and other receivables past due but not impaired

Trade and other receivables which are less than 3 months past due are not considered to be impaired. At 30 June 2015, R2 927 682 (2014: R6 511 399) were past due but not impaired. Trade and other receivables are considered to be past due after six months of outstanding balances.

Reconciliation of the Total doubtful debt provision

Balance at beginning of the year 23 247 422 18 695 444
 Increase/(Decrease) in Provision 9 449 147 4 795 575
 VAT portion of provision 1 218 536
 Doubtful debts written off against provision -12 524 885 -243 596
 Balance at end of the year 21 390 220 23 247 422

23 247 422	18 695 444
9 449 147	4 795 575
1 218 536	
-12 524 885	-243 596
21 390 220	23 247 422

HANTAM MUNICIPALITY

48

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2015

2015	2014
R	R

17 RECEIVABLES FROM NON-EXCHANGE TRANSACTIONS*Other Receivables*

Rates

Miscellaneous

LESS: Allowance for doubtful debts

Total receivables from non-exchange transactions

7 165 922	7 184 010
1 425 198	1 303 626
8 591 119	8 487 636
-5 229 047	-4 723 079
3 362 072	3 764 557

Ageing of Receivables from Non- Exchange Transactions*Rates: Ageing*

Current (0 - 30 days)

31 - 60 days

61 - 90 days

91 days and longer

540 885	866 137
137 187	181 846
142 828	136 328
6 345 022	5 999 699
7 165 922	7 184 010

Trade and other receivables past due but not impaired

Trade and other receivables which are less than 3 months past due are not considered to be impaired. At 30 June 2015, R1 395 990 (2014: R1 594 794) were past due but not impaired. Trade and other receivables are considered to be past due after six months of outstanding balances.

Summary of Receivables by Customer Classification**2015**

	Commercial	Residential	Government	Total
Current (0 - 30 days)	694 528	2 463 631	441 250	3 599 409
31 - 60 days	50 228	782 348	86 330	918 906
61 - 90 days	31 619	718 812	67 208	817 639
91 days and longer	1 030 480	22 150 145	791 202	23 971 827
LESS: Provision for doubtful debts	1 806 855	26 114 936	1 385 990	29 307 781
Total recoverable debtors by customer classification	651 793	9 428 534	499 973	10 572 300

2014

	Commercial	Residential	Government	Total
Current (0 - 30 days)	713 611	2 659 687	628 012	4 001 310
31 - 60 days	46 513	756 106	58 283	860 902
61 - 90 days	30 383	701 441	41 500	773 324
91 days and longer	1 194 691	27 779 545	750 576	29 724 812
LESS: Provision for doubtful debts	1 985 198	31 896 779	1 478 371	35 360 348
Total recoverable debtors by customer classification	680 043	10 926 457	506 426	12 112 926

18 CASH AND CASH EQUIVALENTS

Primary Bank Account-Standard Bank	1 096 074	452 698
Secondary Bank Account - ABSA Bank	103 088	32 614
Secondary Bank Account - FNB	-	-
Secondary Bank Account - STD Bank	-	-
Call Investments	2 133 029	1 872 250
Cash Floats	1 500	1 500

1 096 074	452 698
103 088	32 614
-	-
-	-
2 133 029	1 872 250
1 500	1 500
3 333 691	2 359 062

HANTAM MUNICIPALITY**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2015****18 CASH AND CASH EQUIVALENTS (continued)**

The Municipality has the following bank accounts

Current Accounts**ABSA Bank - Account No. 1620 000 031 (Secondary Bank Account)**

	2015 R	2014 R
Cash Book balance at beginning of year	32 614	44 224
Cash Book balance at end of year	<u>103 088</u>	<u>32 614</u>
Bank Statement balance at beginning of year	33 848	62 736
Bank Statement at end of year	<u>171 437</u>	<u>33 848</u>

Standard Bank - Account No. 08 298 352 6 (Primary Bank Account)

	2015 R	2014 R
Cash Book balance at beginning of year	452 698	4 437 787
Cash Book balance at end of year	<u>1 096 074</u>	<u>452 698</u>
Bank Statement balance at beginning of year	439 897	4 730 021
Bank Statement at end of year	<u>1 061 705</u>	<u>439 897</u>

Cash Floats**Call Investment Deposits**

Call investment deposits consists of the following accounts

	2015 R	2014 R
Financial Management Grant	3 239	4 552
Municipal Systems Improvement Grant	2 500	219 447
Call Deposit CRR	1 782 540	13 496
Hantam DBSA	97 018	92 037
Municipal Infrastructure Grant	1 974	1 211 479
110 Houses Brandvlei	-	-
Hantam EPWP	3 044	1 758
Hantam INEP	50 667	198 090
Hantam Surplus Cash	<u>192 048</u>	<u>131 391</u>
	2 133 029	1 872 250

Credit quality of cash at bank and short term deposits, excluding cash on hand

The credit quality of cash at bank and short term deposits, excluding cash on hand that are neither past due nor impaired can be assessed by reference to external credit ratings (if available) or historical information about counterparty default rates.

Credit ratings for Standard Bank (F3) and ABSA (F2) respectively.

HANTAM MUNICIPALITY**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2015****19 PROPERTY RATES***Actual***Rateable Land and Buildings**

Cat A - Residential Properties
 Cat B - Industrial Properties
 Cat C - Business and Commercial
 Cat D - Farms - Agriculture
 Cat F - Small Holdings
 Cat Fi - Small Holdings for agriculture purposes
 Cat Fii - Small Holdings for residential purposes
 Cat Fiii - Small Holdings for industrial purposes
 Cat FV - Small Holdings for other purposes
 Cat G - State Owned properties
 Cat H - Municipal Properties
 Cat R - Properties used for multiple purposes
 Cat I
 Cat Q
 Cat V
 Cat Sl

LESS: Rebates**Total Assessment Rates***Valuations - 30 June*

Cat A - Residential Properties
 Cat B - Industrial Properties
 Cat C - Business and Commercial
 Cat D - Farms - Agriculture
 Cat F - Small Holdings
 Cat Fi - Small Holdings for agriculture purposes
 Cat Fii - Small Holdings for residential purposes
 Cat Fiii - Small Holdings for industrial purposes
 Cat FV - Small Holdings for other purposes
 Cat G - State Owned properties
 Cat H - Municipal Properties
 Cat R - Properties used for multiple purposes
 Cat I
 Cat Q
 Cat V
 Cat Sl

Total Assessment Rates**Tariffs**

Brandvlei - Land and buildings
 Calvina - Land and buildings
 Loeriesfontein - Land and buildings
 Nieuwoudtvlei - Land and buildings
 Agriculture Properties

2015	2014
R	R
6 825 833	6 079 574
3 300 368	2 907 241
21 203	19 276
1 100 750	990 767
1 416 806	1 274 815
1 529	1 391
16 226	17 963
580 513	521 880
803	
4 180	3 801
96 778	87 981
286 677	254 459
-613 238	-400 173
6 212 595	5 679 401
<hr/>	

484 300 000	484 774 900
2 213 200	2 213 200
119 499 500	119 474 500
2 173 470 600	2 164 943 200
-	-
2 383 000	2 383 000
2 973 600	3 756 600
-	-
-	-
71 946 900	71 176 900
17 254 500	15 974 500
-	-
414 511 400	414 511 400
16 004 400	16 004 400
64 680 000	66 302 200
-	-
3 369 237 100	3 361 514 800
<hr/>	

0.00972997	0.00884543
0.00972997	0.00884543
0.00972997	0.00884543
0.00972997	0.00884543
0.00064185	0.00058350

HANTAM MUNICIPALITY
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2015

2015 2014
R R

20 GOVERNMENT GRANTS AND SUBSIDIES

Unconditional Grants	20 566 000	20 312 000
Equitable Share	20 566 000	20 312 000
Conditional Grants	25 497 235	33 239 057
National FMG Grant	1 799 621	1 649 999
National MSIG Grant	932 540	890 121
National INEP Grant	990 884	1 833 455
National MIG Grant	9 953 000	12 260 409
National EPWP Grant	1 308 000	1 000 000
Provincial Library Grant	729 881	524 002
DWA - Accelerated Infrastructure Programme	3 428 272	14 460 621
DWA - Regional Bulk Infrastructure	6 355 037	620 450
	-	-
Public Donations	-	-
Public Donations	-	-
Total Government Grants and Subsidies	46 063 235	53 551 057
Government Grants and Subsidies - Operating	25 336 042	28 383 573
Government Grants and Subsidies - Capital	20 727 194	25 167 484
Public Contributions	0	-
	46 063 235	53 551 057

20.1 Equitable Share

In terms of the Constitution, this grant is used to subsidise the provision of basic services to indigent community members

20 566 000

20 014 000

Balance unspent at beginning of year	1	162 412
Current year receipts	9 953 000	12 098 000
Conditions met - transferred to revenue	-9 953 000	-10 612 280
VAT Portion transferred to revenue	-	-1 648 131
Amount withheld 2013	-	-
Conditions still to be met - transferred to current liabilities	1	1

20.2 National MIG Grant

Balance unspent at beginning of year

20 566 000

20 014 000

Balance unspent at beginning of year	1	162 412
Current year receipts	9 953 000	12 098 000
Transfer to National Treasury	-9 953 000	-10 612 280
Conditions met - transferred to revenue	-	-1 648 131
Conditions still to be met - transferred to current liabilities	1	1

20.3 National FMG Grant

Balance unspent at beginning of year

1 800 000

1 650 000

Balance unspent at beginning of year	1 800 000	1 650 000
Current year receipts	-	-
Transfer to National Treasury	-1 799 621	-1 649 999
Conditions met - transferred to revenue	379	1
Conditions still to be met - transferred to current liabilities		

20.4 National MSIG Grant

Balance unspent at beginning of year

-

121

Current year receipts	934 000	890 000
Transfer to National Treasury	-	-
Conditions met - transferred to revenue	-932 540	-867 567
VAT Portion transferred to revenue	-	-22 554
Conditions still to be met - transferred to current liabilities	1 460	-

20.5 National INEP Grant

Balance unspent at beginning of year

-

1 455 472

Current year receipts	1 000 000	761 000
Transfer to National Treasury	-990 884	-1 608 294
Conditions met - transferred to revenue	-	-225 161
VAT Portion transferred to revenue	-	-383 017
Payment made to Eskom	9 116	-
Conditions still to be met - transferred to current liabilities		

20.6 National EPWP Grant

Balance unspent at beginning of year

-

-

Current year receipts	1 308 000	1 000 000
Transfer to National Treasury	-1 308 000	-1 000 000
Conditions met - transferred to revenue	-	-
Conditions still to be met - transferred to current liabilities	-	-

20.7 Provincial LIBRARY Grant

Balance unspent at beginning of year

115 001

80 003

Current year receipts	934 000	559 000
Transfer to National Treasury	-729 881	-524 002
Conditions met - transferred to revenue	319 120	115 001
Conditions still to be met - transferred to current liabilities		

20.8 Namaqua District Municipality

Balance unspent at beginning of year

-

-

Current year receipts	-	-
Transfer to National Treasury	-	-
Conditions met - transferred to revenue	-	-
Conditions still to be met - transferred to current liabilities	-	-

20.9 Accelerated Infrastructure Programme - DWA

Balance unspent at beginning of year

3 428 272

14 460 621

Current year receipts	-3 428 272	-12 684 755
Transfer to National Treasury	-	-1 775 866
Conditions met - transferred to revenue	-	-
Conditions still to be met - transferred to current liabilities	-	-

20.10 Regional Bulk Infrastructure Grant - DWA

Balance unspent at beginning of year

-

-

Current year receipts	7 500 107	5 052 232
Transfer to National Treasury	-6 355 037	-4 431 782
Conditions met - transferred to revenue	-	-620 450
Conditions still to be met - transferred to current liabilities	1 145 070	-

21 FINES

Court Fines

110 830

79 320

Library Fines

10 097

11 776

Traffic Fines

-

-

120 927

91 096

Court Fines	110 830	79 320
Library Fines	10 097	11 776
Traffic Fines	-	-
	-	-
120 927	91 096	

HANTAM MUNICIPALITY**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2015****23 SERVICE CHARGES**

	2015 R	2014 R
Sale of Electricity	20 256 882	18 492 827
Sale of Water	7 235 057	6 359 759
Refuse Removal	4 797 232	4 315 179
Sewerage and Sanitation Charges	5 131 523	4 571 213
Other Service Charges	429 825	293 744
	<hr/>	<hr/>
LESS: Income Foregone	37 850 529	34 032 722
Total Service Charges	-3 849 152	-3 194 421
	<hr/>	<hr/>
	34 001 376	30 838 301

Income foregone relates to rebates given to Indigents.

24 EMPLOYEE RELATED COSTS

Employee Related Costs - Salaries and Wages	21 777 194	18 498 516
Employee Related Costs - Company Contributions	4 536 452	4 194 221
Motor Vehicle Allowances	1 306 955	1 308 991
Housing Benefits and allowances	207 144	207 920
Performance Bonus paid	-	-
Overtime Payments	1 219 899	1 099 729
Total Employee Related Costs	<hr/> 29 047 644	<hr/> 25 309 376

There were no advances outstanding to employees.

Key Management Personnel**Remuneration of Key Management Personnel**

<i>Remuneration of Municipal Manager</i>			
Annual remuneration	658 107	650 521	
Performance Bonus	-	90 263	
Car Allowance	58 000	96 000	
Lump sum payments due to termination of Municipal Manager	913 952	836 784	
	<hr/>	<hr/>	<hr/>

Municipal Manager Vacant during 2015: Acting Allowances

Noël I van Stade	303 680	-	
G.M.J. Lock	40 952	-	
	<hr/>	<hr/>	<hr/>
	344 632	-	

Remuneration of Individual Head of Departments: 2015

	Chief Financial Officer	Infrastructure Services	Corporate Services	Social Services
Annual remuneration	706 326	276 016	630 474	385 685
13th Cheque				29 590
Performance Bonus	24 000	48 000	36 000	102 009
Car Allowance				110 722
Contributions to UIF, Medical and Pension Funds	730 326	324 016	666 474	628 006
	<hr/>	<hr/>	<hr/>	<hr/>

Acting Allowance paid during 2014/2015 due to vacancies and Leave

J.R. van Wyk	79 001		
J.H. Langner	36 793		
	<hr/>	<hr/>	<hr/>

Remuneration of Individual Head of Departments: 2014

	Chief Financial Officer	Infrastructure Services	Corporate Services	Social Services
Annual remuneration	632 051		183 686	363 108
13th Cheque				27 709
Performance Bonus	36 000		12 000	73 154
Car Allowance				102 009
Contributions to UIF, Medical and Pension Funds	668 051	-	195 686	105 050
	<hr/>	<hr/>	<hr/>	<hr/>

Acting Allowance paid during 2013/2014 due to vacancies

	Chief Financial Officer	Infrastructure Services	Corporate Services	Social Services
G.M.J.Lock			164 644	
G.M.J.Lock Performance Bonus Paid			17 460	
J.H.Langner Performance Bonus Paid	59 582		158 002	
J.R.van Wyk				
	<hr/>	<hr/>	<hr/>	<hr/>

25 REMUNERATION OF COUNCILLORS

Full Time Mayor	504 572	476 012
Councillors	1 192 974	1 136 429
Data Card Allowance	32 400	32 400
Cell Allowance	187 812	187 812
Travel Allowance	571 849	539 481
	<hr/>	<hr/>
	2 489 607	2 372 134

HANTAM MUNICIPALITY**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2015**

2015 R	2014 R
9 449 147	4 814 880

26 DEBT IMPAIRMENT

Receivables from Exchange and Non-Exchange Transactions

9 449 147	4 814 880
------------------	------------------

27 FINANCE CHARGES

Long-Term Liabilities: Annuity Loan
 Finance Leases
 Interest Cost - Landfill Sites
 Interest Cost - Employee Benefits

32 080	59 870
49 061	39 250
485 136	441 032
1 026 202	799 710
1 592 479	1 339 079

28 BULK PURCHASES

Electricity
 Water

13 911 720	14 944 550
-12 982	72 232
13 898 737	15 016 782

29 GRANTS AND SUBSIDIES PAID

Donations Youth Development
 Schools
 Churches and Religious Bodies
 Sport Development

-	61 500
-	27 100
164 969	149 088
-	8 700
164 969	246 388

30 GENERAL EXPENSES

Advertisements
 Bargaining Council
 Books and Periodicals
 Chemicals
 Cleansing
 Communication / Media
 Library expenses
 Connection Materials
 Deed Returns
 Electricity
 Entertainment & Receptions
 MSIG Grant Expenditure
 FMG Grant Expenditure
 Household Expenditure
 Legal Fees
 License Fees - Financial Programmes
 Lost Books and Records
 Materials / Toxins
 Middelpos
 Medical And First Aid Expenses
 Membership Fees
 Pest Control
 Postbox Rent
 Postal Services
 Printing and Stationery
 Purifying
 Refreshments
 Refuse Bags / Containers
 Rental Photocopiers
 Rent - Plant and Vehicles
 Sanitation
 Special Programs
 Subsistence and Travelling
 Subsistence and Travelling Councillors
Sundries
 Actuarial Loss
 Food for Waste Programme
 Expanded Works Programme
 Safety for Mayor
 Fire Nieuwoudtville
 Other
 Telephone
 Telephone Rental Data Line
 Tourism
 Training
 Traffic Signs
 Transport
 Uniforms and Protective Clothing
 Water
 Water Reducing Valves
 Water Samples
Financial Services
 Bank Charges
 External Audit Fees
 Insurance - General
 Insurance - W.C.A.
 Skills Development Levy (Seta)

92 545	36 673
12 177	11 411
1 549	
2 026	
23 898	36 466
0	2 042
729 881	443 261
11 864	36 682
16 214	13 772
686 161	776 776
9 989	8 804
932 540	587 860
1 799 621	1 649 999
29 836	40 205
424 112	671 560
0	185 633
5 500	6 339
182 388	199 057
3 434	4 840
26 903	13 025
0	225 000
4 941	4 662
877	938
156 506	158 959
164 474	163 733
295 492	200 524
46 670	18 367
3 942	5 449
0	32 377
3 924 683	3 065 728
13 642	5 435
168 325	199 985
811 017	686 652
458 386	399 331
2 362 089	1 935 781
1 472 622	1 590 923
778 405	0
40 000	292 424
50 188	0
20 874	24 086
279 450	28 348
256 190	217 990
9 997	262 004
218 622	8 047
55 295	49 461
33 951	39 324
98 877	33 813
-	25 272
139 460	272
139 460	1 084
16 675 172	210 749
1 472 622	1 590 923
778 405	0
40 000	292 424
50 188	0
20 874	24 086
279 450	28 348
256 190	217 990
9 997	262 004
218 622	8 047
55 295	49 461
33 951	39 324
98 877	33 813
-	25 272
139 460	272
139 460	1 084
16 675 172	210 749
1 472 622	1 590 923
778 405	0
40 000	292 424
50 188	0
20 874	24 086
279 450	28 348
256 190	217 990
9 997	262 004
218 622	8 047
55 295	49 461
33 951	39 324
98 877	33 813
-	25 272
139 460	272
139 460	1 084
16 675 172	210 749
1 472 622	1 590 923
778 405	0
40 000	292 424
50 188	0
20 874	24 086
279 450	28 348
256 190	217 990
9 997	262 004
218 622	8 047
55 295	49 461
33 951	39 324
98 877	33 813
-	25 272
139 460	272
139 460	1 084
16 675 172	210 749
1 472 622	1 590 923
778 405	0
40 000	292 424
50 188	0
20 874	24 086
279 450	28 348
256 190	217 990
9 997	262 004
218 622	8 047
55 295	49 461
33 951	39 324
98 877	33 813
-	25 272
139 460	272
139 460	1 084
16 675 172	210 749
1 472 622	1 590 923
778 405	0
40 000	292 424
50 188	0
20 874	24 086
279 450	28 348
256 190	217 990
9 997	262 004
218 622	8 047
55 295	49 461
33 951	39 324
98 877	33 813
-	25 272
139 460	272
139 460	1 084
16 675 172	210 749
1 472 622	1 590 923
778 405	0
40 000	292 424
50 188	0
20 874	24 086
279 450	28 348
256 190	217 990
9 997	262 004
218 622	8 047
55 295	49 461
33 951	39 324
98 877	33 813
-	25 272
139 460	272
139 460	1 084
16 675 172	210 749
1 472 622	1 590 923
778 405	0
40 000	292 424
50 188	0
20 874	24 086
279 450	28 348
256 190	217 990
9 997	262 004
218 622	8 047
55 295	49 461
33 951	39 324
98 877	33 813
-	25 272
139 460	272
139 460	1 084
16 675 172	210 749
1 472 622	1 590 923
778 405	0
40 000	292 424
50 188	0
20 874	24 086
279 450	28 348
256 190	217 990
9 997	262 004
218 622	8 047
55 295	49 461
33 951	39 324
98 877	33 813
-	25 272
139 460	272
139 460	1 084
16 675 172	210 749
1 472 622	1 590 923
778 405	0
40 000	292 424
50 188	0
20 874	24 086
279 450	28 348
256 190	217 990
9 997	262 004
218 622	8 047
55 295	49 461
33 951	39 324
98 877	33 813
-	25 272
139 460	272
139 460	1 084
16 675 172	210 749
1 472 622	1 590 923
778 405	0
40 000	292 424
50 188	0
20 874	24 086
279 450	28 348
256 190	217 990
9 997	262 004
218 622	8 047
55 295	49 461
33 951	39 324
98 877	33 813
-	25 272
139 460	272
139 460	1 084
16 675 172	210 749
1 472 622	1 590 923
778 405	0
40 000	292 424
50 188	0
20 874	24 086
279 450	28 348
256 190	217 990

HANTAM MUNICIPALITY
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2015

54

	2015 R	2014 R
31 EMPLOYEE BENEFITS -TRANSFER TO AND FROM PROVISIONS		
Leave Provision plus 13th Cheque Bonus	583 129	133 423
Contribution to Performance Bonuses	508 086	369 870
Contribution to Post Retirement	401 808	339 633
Contribution from Post Retirement	-343 572	-324 420
Contribution to Long Service Awards	131 707	121 023
Contribution from Long Service Awards	-	-
	1 281 158	639 529
	<hr/>	<hr/>

	2015 R	2014 R
32 RECONCILIATION BETWEEN NET SURPLUS/(DEFICIT) FOR THE YEAR AND CASH GENERATED/(ABSORBED) BY OPERATIONS		
Surplus for the year	7 659 361	22 071 378
Adjustment for:		
Loss on disposal of property, plant and equipment	7 957	362 124
Proceeds on disposal of property plant and equipment	192 533	-
Depreciation	4 383 683	3 776 335
Contribution to provisions - non-current	3 106 151	2 748 020
Contributions to provisions - current	946 890	748 589
Contribution to bad debt provision	4 818 880	-
Actuarial Loss	-	-
Investment Income	-457 648	-439 818
Finance Charges	81 141	98 337
Operating surplus before working capital charges	15 535 002	34 183 845
Decrease in Inventory	-21 754	-15 630
(Increase)/Decrease in Debtors	3 720 740	-783 213
(Increase)/Decrease in other Debtors	-348 793	-218 040
Increase/(Decrease) in conditional grants and receipts	1 360 143	-1 583 004
Increase/(Decrease) in Creditors	3 902 350	-3 028 880
Increase/(Decrease) in VAT	-711 342	-503 924
Cash Generated by Operations	23 436 349	28 051 154
	<hr/>	<hr/>

33 UNAUTHORISED, IRREGULAR, FRUITLESS AND WASTEFUL EXPENDITURE

33.1 Fruitless and Wasteful Expenditure

Reconciliation of Fruitless and Wasteful Expenditure	
Opening Balance	10 320
Condoned or written off by Council	-10 320
Fruitless and Wasteful expenditure for current year	886 426
Fruitless and Wasteful expenditure awaiting condonement	886 426
	<hr/>

Incident

Disciplinary Steps

Interest of R23 700 paid to the Auditor-General on the amount outstanding	None
An amount of R822 726 paid to the previous municipal manager as a result of a settlement agreement	None
An amount of R40 000 were paid for the security of the mayor without approval of the MEC and police report	None

2014 Incident

Disciplinary Steps

Guesthouse paid R800 and cancelled on short notice. No refund by owner	None
An amount of R1 120.00 stolen by a casual worker out of the drawer of an official when pay-out is done.	None
An amount of R9 200 paid to Elkweru Guesthouse for training and the training was suspended by Nama-khoi Municipality and guesthouse refuse to refund.	None

33.2 Irregular Expenditure

Reconciliation of Irregular Expenditure	
Opening Balance	766 642
Condoned or written off by Council	-766 642
Irregular expenditure for current year	8 187 135
Irregular expenditure awaiting condonement	8 187 135
	<hr/>

(The irregular listing of expenses is incomplete as it is still under investigation in the municipality)

33.3 Deviations according to SCM Regulations

Reconciliation of Deviations	
Opening Balance	632 077
Condoned or written off by Council	-632 077
Deviations for current year	2 374 457
Deviations awaiting condonement	2 374 457
	<hr/>

For list of Deviations and Irregular Expenditure - see App.E

HANTAM MUNICIPALITY
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2015

33 UNAUTHORISED, IRREGULAR, FRUITLESS AND WASTEFUL EXPENDITURE (continued)

33.3 Unauthorised Expenditure

Reconciliation of Unauthorised Expenditure

	2015 R	2014 R
Opening Balance	2 026 673	774 031
Unauthorised expenditure current year - operating	2 267 899	2 026 673
Unauthorised expenditure current year - capital		-774 031
Condoned or written off by Council	-2 026 673	
Unauthorised expenditure awaiting condonement	2 267 899	2 026 673

Incident

Disciplinary Steps

An amount of R125 826 were paid for subsistence and travel in the case of the DA against the mayor.	None
Over expenditure of approved budget for Collection Costs with R56 563 due to the increase in pre-paid meters and increase in vendors.	None
Over expenditure of approved budget for Finance Charges with R161 222 because there was under budgeted for the interest part of the employee benefits due to new valuation	None
Over expenditure of approved budget for General Expenses with R1 752 663 due to actuarial losses of R1 472 622 and increase in vehicle costs due to water crisis in Loeriesfontein	None
Over expenditure of approved budget for Contracted Services with R75 215 due to security personnel appointed	None

2014

Over expenditure of approved budget for Provision for Bad debts with R1 905 055 due to increase in debt and increase in Indigents in the new year.	None
Over expenditure of approved budget for Finance Charges with R74 528 because there was not budgeted for the interest part of the employee benefits	None
Over expenditure of approved budget for Loss on disposal of Assets with R47 090 due to not budget for and the revaluations of assets	None

34 ADDITIONAL DISCLOSURES IN TERMS OF THE MFMA

34.1 Audit Fees

Opening Balance	986 519	-
Current Year audit fee	1 251 223	1 097 256
Amount paid current year	-746 378	-110 737
Amount paid previous year	-	-
	1 491 364	986 519

The regulation of 1% is still in place.

HANTAM MUNICIPALITY**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2015****34 ADDITIONAL DISCLOSURES IN TERMS OF THE MFMA (Continued)****34.2 VAT**

	2015 R	2014 R
Opening Balance	813 819	87 650
Output VAT	- 6 407	-
Input VAT Operating	122 026	3 435
VAT Control Account	462 572	-142 882
Year-End Sundry VAT	235 628	227 097
Amounts received/Paid - previous years	-462 546	142 882
Amounts received - current year	-2 584 444	-3 147 449
Amount claimed - current year	2 584 444	3 543 231
Amount paid - current year	359 005	66 791
Corrections	854 817	120 714
	1 565 095	813 819
VAT Control Account	-62 006	462 572
Input VAT Operating	303 170	122 026
Input VAT Capital	93 398	
Output VAT	-99	-6 407
Year -End Sundry VAT	12 096	235 628
	346 559	813 819

34.3 PAYE and UIF and SDL

Opening Balance	-	-
Current year payroll deductions	4 083 057	3 587 967
Amount paid - current year	-4 083 057	-3 587 967
Amount paid - previous year	-	-
Balance unpaid	-	-

34.4 Pension Fund and Medical Aid Deductions

Opening Balance	-	-
Current year payroll deductions	6 235 404	5 678 968
Amount paid - current year	-6 235 404	-5 678 968
Amount paid - previous year	-	-
Balance unpaid	-	-

34.5 Councillor's arrear consumer accounts

Total	Outstanding less than 90 days	Outstanding more than 90 days
30 June 2015		
Councillor M.Esau/K.Esau	7 469	10
Mayor A.Fritz	4 518	111
Councillor R.Swartz	0	-
Councillor J.Swarts	1 218	1 218
Councillor F.Sterkse	1 384	1 060
Councillor H.Steenkamp	0	-
Councillor J.H.Wilschut	952	856
Councillor G.Opperman/J.J.Opperman	816	573
Total Councillor arrear Consumer Accounts	16 357	3 828
30 June 2014		
Councillor G.J. Engelbrecht	0	0
Councillor M.Esau/K.Esau	8 586	7
Mayor A.Fritz	1 525	1 525
Councillor R.Swartz	0	-
Councillor J.Swarts	260	260
Councillor F.Sterkse	1 513	1 178
Councillor H.Steenkamp	708	708
Councillor J.H.Wilschut	825	800
Councillor G.Opperman/J.J.Opperman	3 457	3 214
Total Councillor arrear Consumer Accounts	16 874	7 692
9 182		

HANTAM MUNICIPALITY**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2015**

2015	2014
R	R

35 CAPITAL COMMITMENTS

Commitments in respect of capital expenditure

Approved and contracted for
Upgrading Sewer Network/Waste Water Treatment works
Water Purification Plant
Brandvlei Bulk Infrastructure Scheme
Loeriesfontein Bulk Infrastructure Scheme
Nieuwoudtville Rehabilitation of Dam
Nieuwoudtville Bulk Water
Calvinia New Cemetery
Electrification of 207 Houses Loeriesfontein
Upgrading of Roads

45 302 268	44 221 701
4 128 000	12 593 659
10 000 000	6 000 000
3 324 111	3 089 866
4 494 698	1 000 000
23 355 459	21 538 176
45 302 268	44 221 701
45 302 268	44 221 701

This expenditure will be financed from:

Government Grants

36 RETIREMENT BENEFIT INFORMATION

All employees contribute to the Cape Joint Municipal Pension Fund and SAMWU National Fund which is a defined contribution fund. The retirement benefit fund is subject to the Pension Fund Act, 1956, with pension being calculated on the pensionable remuneration paid. Current contributions by employees are charged against expenditure on the basis of current service costs. Full actuarial valuations are performed at least every five years. The last valuation was done during 2013.

37 CONTINGENT LIABILITY

Legal Aid SA - Lamp post collapsed and fall on Charlton Matthys, a minor	2 000 000	2 000 000
Legal Aid SA - Deduction amount from Cllr.Wilschut's salary for non-attendance of meetings	850 820	850 820
Nick Kotze - Claim for fire damage on farm		

LANDFILL SITES: NIEUWOUTDVILLE AND MIDDELPOS

As no permits exists for these site a possible contingent liability could be originate of which the amount not be determined. Application submitted

SUSPENSION OF MUNICIPAL MANAGER

The suspension of the Municipal Manager may result in ending his contract and two years salary will be paid and legal costs that is unknown.	1 679 193
--	-----------

JAN LOUW

Costs already incurred when council stopped the project

38 FINANCIAL RISK MANAGEMENT***Financial Risk Management***

The activities of the municipality expose it to a variety of financial risks, including market risk (comprising fair value interest rate risk, cash flow interest rate risk and price risk). Credit risk and liquidity risk. The municipality overall risk management programme focusses on the unpredictability of financial markets and seeks to minimise potential adverse effects on the municipality's financial performance.

(a) Foreign exchange currency risk

The municipality does not engage in foreign currency transactions

(b) Interest Rate Risk

The municipality is exposed to interest rate risk due to the movements in long-term and short-term interest rates.
The risk is managed on an ongoing basis.

(c) Credit risk

Credit risk is the risk that a counter party to a financial or non-financial asset will fail to discharge an obligation and cause the Municipality to incur financial loss.

Credit risk arises mainly from cash and cash equivalent, instruments and deposits with banks and financial institutions, as well as credit exposures to consumer and grant debtors.

For banks and financial institutions, only independently rated parties with a minimum rating of B+ are accepted. Grants are receivable from higher order levels of government. In the case of consumer debtors the municipality effectively has the right to terminate services to consumers but in practise this is difficult to apply. This increases the credit risk in respect of consumer debtors. The risk of non-payment is managed on an ongoing basis and where practical, services are terminated and procedures applied to recover outstanding amounts owing and an appropriate level of impairment provision for default is maintained.

HANTAM MUNICIPALITY**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2015**

2015	2014
R	R

38 FINANCIAL RISK MANAGEMENT (continued)**(d) Liquidity Risk**

Liquidity risk is the risk that the municipality will encounter difficulty in raising funds to meet commitments associated with financial liabilities.

Prudent liquidity risk management includes maintaining sufficient cash and marketable securities, the availability of funding from an adequate amount of committed credit facilities.

The financial liabilities of the municipality are backed by appropriate assets and it has adequate liquid resources. The council monitors the cash projections and by ensuring that borrowing facilities are available to meet its cash requirements.

(e) Other risks

Potential concentrations of credit risk and interest rate risk consist mainly of fixed deposit investments, long-term debtors, consumer debtors, short-term investment deposits and bank and cash balances.

The municipality limits its counterparty exposures from its money market investment operations by only dealing with well-established financial institutions of high credit standing. The credit exposure to any single counterparty is managed by setting transaction/exposure limits which are included in the municipality's investment policy. These limits are reviewed annually by the CFO and authorised by the Municipal Council.

Consumer debtors comprise of a large number of ratepayers, dispersed across different sectors and geographical areas. Ongoing credit evaluations are performed on the financial conditions of these debtors. Consumer debtors are presented by net of an allowance for doubtful debt.

Long-Term Receivables and Other Debtors are individually evaluated at Balance Sheet date for impairment of discounting. A report on the various categories of debtors is drafted to substantiate such evaluation and subsequent impairment/discounting, where applicable.

The maximum credit and interest risk exposures in respect of the relevant financial instruments are as follows:

Short Term Investment Deposits		2 133 029	1 872 250
Receivables from Exchange Transactions		9 531 419	12 679 328
Bank and Cash Balances		1 200 662	486 811
Maximum Credit and Interest Risk Exposures		12 865 110	15 038 389

39 FINANCIAL INSTRUMENTS

Consumer Debtors			
Service Debtors	Loans and Receivables	11 537 182	12 381 947
Other Debtors	Loans and Receivables	2 585 850	1 252 714
Other Debtors			
Sundry debtors	Loans and Receivables	1 425 198	1 268 475
Short-Term Investment Deposits			
Call deposits	At amortised cost	2 133 029	1 872 250
Bank Balances and Cash			
Bank Balances and Cash	At amortised cost	1 199 162	2 357 561
Cash Floats and Advances		1 500	1 500

HANTAM MUNICIPALITY**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2015**

2015	2014
R	R

39 FINANCIAL INSTRUMENTS (continued)**SUMMARY OF FINANCIAL ASSETS****At amortised cost**

Short-Term Investments	2 133 029	1 872 250
Bank Balances and Cash	1 199 162	485 311
Cash Floats and Advances	1 500	1 500
	<u>3 333 691</u>	<u>2 359 061</u>

Loans and Receivables

Consumer debtors Services	11 537 182	12 381 947
Consumer debtors Other	2 585 850	1 252 714
Other Debtors Sundry Debtors	1 425 198	1 268 475
	<u>15 548 230</u>	<u>14 903 136</u>

Total Financial Assets

18 881 921	<u>17 262 197</u>
------------	-------------------

Financial Liabilities

Financial Liabilities of the municipality are classified at amortised cost

Long-Term Liabilities

Annuity Loans At amortised cost	-	336 680
Lease Liability At amortised cost	78 388	247 425

Consumer Deposits

Electricity and Water At amortised costs	631 708	584 542
--	---------	---------

Payables

Trade payables At amortised costs	9 558 686	5 789 761
-----------------------------------	-----------	-----------

Current portion of Long-Term Liabilities

Annuity Loans At amortised costs	336 680	554 874
Lease Liability At amortised costs	169 037	146 689
	<u>10 774 499</u>	<u>7 659 971</u>

40 EVENTS AFTER REPORTING DATE

The Municipality is not aware of any events that happened after the reporting date that should have an influence on the financial statements

41 PRIVATE PUBLIC PARTNERSHIPS

None

42 RELATED PARTIES

Key Management and Councillors receive and pay for services on the same terms and conditions as other ratepayers/residents.

42.1 Related Parties Transactions

Year ended 30 June 2015	Rates	Services	Other	Outstanding
Councillors	12 515	62 345	1 862	19 275
Municipal Manager and Senior Management	6 853	19 630	1 003	7 495
	<u>19 368</u>	<u>81 975</u>	<u>2 865</u>	<u>26 770</u>
Year ended 30 June 2014				
Councillors	11 248	59 373	2 507	23 272
Municipal Manager and Senior Management	12 713	37 711	2 212	8 080
	<u>23 961</u>	<u>97 084</u>	<u>4 719</u>	<u>31 352</u>

The Rates, service charges and other charges are in accordance with approved tariffs that were advertised to the public. No bad debt expenses have been recognised in respect of amounts owing by related parties.

2015	2014
R	R

Awards to close family members

Jo's Catering Services	129 270	80 124
A & J Sound		7 000

Council have incurred expenses for services rendered by Jo's Catering Services who is the brother of Mayor A.F.Fritz. Jo's Catering Services had declared his interest.

Council have incurred expenses for services rendered by A&J Sound who is a personnel member.

HANTAM MUNICIPALITY**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2015****42 RELATED PARTIES (continued)****42.2 Compensation of key management personnel**

The compensation of key management personnel is set out in note 25 to the Annual Financial Statements.

43 BUDGET COMPARISONS

	2015	2015	2015	2015
	Actual	Budget	Variance	Variance %
REVENUE				
Property rates	6 825 834	6 822 580	-3 254	-0.05
Service charges	37 850 529	38 818 257	967 728	2.49
Rental of facilities and equipment	146 209	756 420	610 211	80.67
Interest earned - external investments	457 648	400 000	-57 648	-14.41
Interest earned - outstanding debtors	1 377 008	1 410 542	33 534	2.38
Fines	120 927	48 000	-72 927	-151.93
Licences and permits	1 325 844	1 413 300	87 456	6.19
Government grants and subsidies - Operating	25 336 042	25 542 000	205 958	0.81
Government grants and subsidies - Capital	20 727 194	-	-20 727 194	-
Other income	686 593	48 482	-638 111	-1 316.18
Profit on sale of assets	184 576	-	-184 576	-
Public contributions, donated/contributed	-	-	-	0.00
LESS: Income Foregone	-4 462 390	-611 397	3 850 993	-629.87
Total Revenue	90 576 015	74 648 184	-15 927 831	
EXPENDITURE				
Employee related costs	29 047 644	29 728 318	680 674	2.29
Remuneration of Councillors	2 489 607	2 590 045	100 438	3.88
Bad debts	9 449 147	3 527 745	-5 921 402	-167.85
Collection costs	506 563	450 000	-56 563	-12.57
Depreciation	4 383 683	4 315 256	-68 427	-1.59
Repairs and maintenance	2 813 579	3 127 020	313 441	10.02
Finance Charges	1 592 479	1 431 257	-161 222	-11.26
Bulk purchases	13 898 737	18 956 000	5 057 263	26.68
Contracted services	613 915	538 700	-75 215	-13.96
Grants and subsidies paid	164 969	164 970	1	0.00
General expenses - other	16 675 172	14 922 509	-1 752 663	-11.75
Provision - Post employment benefits	1 281 158	948 500	-332 658	-35.07
Loss on disposal of property, plant and equipment			0	
Total Expenditure	82 916 653	80 700 320	-2 216 333	
NET SURPLUS/(DEFICIT) FOR THE YEAR	7 659 361	-6 052 136	-13 711 498	

Details of material variances**Revenue**

External Investments- R57 648 (14.41%)
 Interest Outstanding Debtors - R302 358 (29.64%)
 Fines - R72 927 (151.93%)
 Other Income - R731 578 (1508.97%)
 Income Foregone - R3 850 993 (629.87%)

Expenditure

Bad Debt Impairment - R5 921 402(167.85%)
 Collection Costs - R56 563 (12.57%)
 Finance Charges - R161 222 (11.26%)
 General Expenses - R1 752 663 (11.75%)
 Provision Employment Benefits - R332 658 (35.07%)
 Contracted Services - R75 215 (13.96%)
 Depreciation - R68 427 (1.59%)

Over Provision previous years and increase in Indigents
 Increase in pre-paid vendors and pre-paid meters installed
 Actuarial Valuations
 Actuarial Loss of R1 427 622 and increase in vehicle costs due to water crisis in Loeriesfontein
 Actuarial Valuations
 Security personnel
 New infrastructure assets

HANTAM MUNICIPALITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2014

43 BUDGET COMPARISONS (continued)
2014

	2014 Actual	2014 Budget	2014 Variance	2014 Variance %
REVENUE				
Property rates	6 079 573	6 234 686	155 113	2.49
Service charges	34 032 722	35 035 336	-1 002 614	-2.86
Rental of facilities and equipment	151 989	149 200	-2 789	-1.87
Interest earned - external investments	439 818	250 000	-189 818	-75.93
Interest earned - outstanding debtors	1 322 358	1 020 000	-302 358	-29.64
Fines	91 096	46 500	-44 596	-95.91
Licences and permits	1 388 551	1 384 600	-3 951	-0.29
Government grants and subsidies - Operating	28 383 573	24 411 000	-3 972 573	-16.27
Government grants and subsidies - Capital	25 167 484	-	-25 167 484	-
Other income	423 326	403 873	-19 453	-4.82
Gain on Fair Value Adjustments	145 289	-	-145 289	-
Public contributions, donated/contributed	-	-	-	0.00
LESS: Income Foregone	-3 594 594	-542 550	3 052 044	-562.54
Total Revenue	94 031 185	68 392 645	-25 638 540	
EXPENDITURE				
Employee related costs	25 309 376	25 617 585	308 209	1.20
Remuneration of Councillors	2 372 134	2 398 185	26 051	1.09
Bad debts	4 818 880	2 913 825	-1 905 055	-65.38
Collection costs	372 360	372 360	0	0.00
Depreciation	3 776 335	4 513 435	737 100	16.33
Repairs and maintenance	2 802 980	3 668 318	865 338	23.59
Finance Charges	1 339 079	1 264 551	-74 528	-5.89
Bulk purchases	15 016 182	17 629 950	2 613 168	14.82
Contracted services	529 162	543 060	13 898	2.56
Grants and subsidies paid	246 388	247 888	1 500	0.61
General expenses - other	14 689 713	14 889 614	199 901	1.34
Provision - Post employment benefits	639 529	801 656	162 127	20.22
Loss on disposal of property, plant and equipment	47 090	-	-47 090	-
Total Expenditure	71 959 808	74 860 427	-2 900 619	
NET SURPLUS/(DEFICIT) FOR THE YEAR	22 071 377	-6 467 782	-28 539 159	

Details of material variances**Revenue**

External Investments- R189 818 (75.93%)
 Interest Outstanding Debtors - R302 358 (29.64%)
 Fines - R21 291 (45.79%)
 Other Income - R4 149 403 (1027.35%)
 Income Foregone - R3 052 044 (562.54%)

Transfers and Surplus Cash Invest during year
 Increase in Outstanding Debtors
 Increase in Fines receive from Dept.of Justice
 Transfer of VAT on Conditional Grants to Income
 Free Basic Services included in Service Charges

Expenditure

Bad Debt Impairment - R1 905 055 (65.38%)
 Provision - Employee Costs - R162 127 (20.22%)

Over Provision previous years and increase in Indigents
 Over Budget for benefits.

HANTAM MUNICIPALITY
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2015

BUDGET COMPARISONS (continued)

43.1 Reconciliation of Budget surplus/(deficit) with the surplus/(deficit) in the statement of financial performance

	2015 R	2014 R
Net surplus per the statement of financial performance	7 659 361	22 071 377
- Deficit on the sale of assets	-	47 090
- Gain on Fair Value Adjustments	-184 576	-145 289
- Government Grants used for property, plant and equipment	-20 727 194	-25 167 484
	<u>-13 252 408</u>	<u>-3 194 307</u>
- Other adjustments	-7 200 272	3 273 475
Budget Surplus - revenue	-4 983 939	1 495 054
Budget overspending - expenditure	2 216 333	-1 778 421
Net deficit per approved budget	-6 052 136	-6 467 782

44 MATERIAL LOSSES

The following material distribution losses incurred during the year:

Water (%)	17.05	16.90
Water Rand Value	1 799 592	1 382 834
Electricity (%)	16.70	17.90
Electricity Rand Value	2 872 482	3 235 378

45 CORRECTION OF ERROR

During the year ended 30 June 2014 and previous years, PPE and other assets were incorrectly recognised.

The comparative amount has been restated as follows:

Loss on disposal of property, plant and equipment	8 028 083
Net effect on surplus/(deficit) for the year	<u>-</u>
Revaluation of property, plant and equipment	-
Historical costs written off	-14 588 253
Less: reversal of write off's	2 262 837
Less: Correction of opening balance landfill sites	491 544
Offset Depreciation - revaluations	-3 491 663
Depreciation on Heritage assets	-98 807
Correction of assets	-49 378
	<u>-</u>
	<u>-15 473 720</u>
Net effect on Accumulated surplus opening balance	-7 445 637
Revaluation of property, plant and equipment	-
Net effect on Statement of Financial Position - Revaluation Reserve	4 249 523

46 NATIONAL TREASURY APPROPRIATION STATEMENTS FOR THE YEAR ENDED 30 JUNE 2015

Description	BUDGET SUMMARY				2014/2015		
	Original Budget	Budget Adjustments	Final adjustment budget	Actual Outcome	Unauthorised expenditure	Variance	Actual Outcome as % of Original Budget
Financial Performance	1	2	3	4	5	6	8
Property Rates	6 261 350	50 167	6 211 183	6 825 834	-	-6 825 834	99.22
Service Charges	38 074 219	-744 038	38 818 257	34 001 377	-	-34 001 377	481.95
Investment revenue	1 330 000	-480 542	1 810 542	1 834 656	-	-1 834 656	310.56
Transfers recognised - operational	25 542 000	0	25 542 000	25 336 042	-	-25 336 042	99.19
Other own revenue	8 865 157	6 598 955	2 266 202	2 464 149	-	-2 464 149	378.16
Total Revenue (excl. capital transfers and contributions)	80 072 726	5 424 542	74 648 184	70 462 058	-	-70 462 058	1 369.09
Employee costs	27 405 458	-2 322 860	29 728 318	29 047 644	-	-29 047 644	105.99
Remuneration of councillors	2 590 045	0	2 590 045	2 489 607	-	-2 489 607	96.12
Debt impairment	4 777 745	1 250 000	3 527 745	9 449 147	3 527 745	-9 449 147	197.77
Depreciation and asset impairment	4 484 015	168 759	4 315 256	4 383 683	-	-4 383 683	97.76
Finance charges	1 528 032	96 775	1 431 257	1 592 479	1 431 257	-1 592 479	104.22
Materials and bulk purchases	18 956 000	0	18 956 000	13 898 737	-	-13 898 737	73.32
Transfers and Grants	159 530	-5 440	164 970	164 969	-	-164 969	103.41
Other expenditure	19 791 133	-195 596	19 986 729	21 890 387	-	-21 890 387	305.52
Total Expenditure	79 691 958	-1 008 362	80 700 320	82 916 653	4 959 002	-82 916 653	1 084.12
Surplus/(Deficit)	380 768	6 432 904	-6 052 136	-12 454 595	-4 959 002	12 454 595	284.97
Transfers recognised - capital	11 753 000	-6 400 000	18 153 000	20 727 194	-	-20 727 194	176.36
Surplus/(Deficit) after capital transfers	12 133 768	32 904	12 100 864	8 272 599	-4 959 002	33 181 789	108.61
Capital expenditure & funds sources							
Capital expenditure							
Transfers recognised - capital	17 753 000	-3 994 100	21 747 100	20 228 894	-	-20 228 894	113.95
Public contributions & donations	-	-	-	-	-	-	-
Borrowing	1 500 000	0	1 500 000	-	-	-	-
Internally generated funds	115 000	-1 823 500	1 938 500	2 147 466	-	-2 147 466	1 867.36
Total sources of capital funds	19 368 000	-5 817 600	25 185 600	22 376 360	-	-22 376 360	1 981.31
Cash flows							
Net cash from (used) operating	18 908 838	-2 046 659	20 955 497	23 812 856	-	-23 812 856	530.93
Net cash from (used) investing	-19 368 000	5 314 176	-21 994 176	-22 183 829	-	22 183 829	-
Net cash from (used) financing	558 790	0	558 790	-654 398	-	654 398	-
Cash/cash equivalents at the year end	-616 914	2 064 164	6 922	3 333 691	-	-974 629	-

Reconciliation of Budgeted Financial Performance (Standard Classification)		2014/2015					
		Original Budget	Budget Adjustments	Final adjustment budget	Actual Outcome	63	
						Unauthorised expenditure	Variance
Description		1	2	3	4	5	6
Revenue - Standard							
Governance and administration		32 310 980	7 991 006	24 319 974	23 851 012	-	-23 851 012
Executive and council		8 155 587	6 482 056	1 673 531	1 672 108	-	-1 672 108
Budget and treasury office		11 466 141	2 038 458	9 427 683	9 444 630	-	-9 444 630
Corporate services		12 689 252	-529 508	13 218 760	12 734 274	-	-12 734 274
Community and public service		1 999 250	617 235	1 382 015	1 669 534	-	-1 669 534
Community and social service		1 865 250	838 900	1 026 350	1 207 980	-	-1 207 980
Sport and recreation		134 000	-221 665	355 665	461 554	-	-461 554
Public Safety		-	-	-	-		
Housing		-	-	-	-		
Health		-	-	-	-		
Economic and environmental services		1 582 700	-100 152	1 682 852	1 693 833	-	-1 693 833
Planning and development		-	-	-	-	-	
Road transport		1 545 000	-109 552	1 654 552	1 649 322	-	-1 649 322
Environmental protection		37 700	9 400	28 300	44 511	-	-44 511
Trading services		51 344 664	4 081 421	47 263 243	63 173 637	-	-63 173 637
Electricity		27 725 536	2 581 841	25 143 695	24 642 822	-	-24 642 822
Water		11 408 128	1 529 922	9 878 206	15 108 875	-	-15 108 875
Waste water management		5 214 190	-2 800	5 216 990	17 486 957	-	-17 486 957
Waste management		6 996 810	-27 542	7 024 352	5 934 983	-	-5 934 983
Other		-	-	-	188 000	-	85
Total Revenue - Standard		87 237 594	12 589 510	74 648 084	90 576 016	-	-90 388 016
Expenditure - Standard							
Governance and administration		22 976 541	-284 403	23 260 944	25 547 053	-	-25 547 053
Executive and council		7 332 441	-1 947 986	9 280 427	12 616 226	-	-12 616 226
Budget and treasury office		8 285 581	1 460 467	6 825 114	6 359 055	-	-6 359 055
Corporate services		7 358 519	203 116	7 155 403	6 571 772	-	-6 571 772
Community and public service		3 718 732	165 174	3 553 558	3 525 854	-	-3 525 854
Community and social service		2 522 894	201 466	2 321 428	2 384 523	-	-2 384 523
Sport and recreation		1 100 077	-62 181	1 162 258	1 072 665	-	-1 072 665
Public Safety		95 761	25 889	69 872	68 666	-	-68 666
Housing		-	-	-	-		
Health		-	-	-	-		
Economic and environmental services		7 467 799	1 017 464	6 450 335	6 693 546	-	-6 693 546
Planning and development		513 411	96 002	417 409	411 927	-	-411 927
Road transport		6 739 369	883 333	5 856 036	6 128 913	-	-6 128 913
Environmental protection		215 019	38 129	176 890	152 706	-	-152 706
Trading services		54 266 929	7 366 604	46 900 325	46 651 185	-	-46 651 185
Electricity		30 574 099	4 884 520	25 689 579	20 448 261	-	-20 448 261
Water		10 079 077	1 219 913	8 859 164	10 659 674	-	-10 659 674
Waste water management		5 012 662	1 156 429	3 856 233	4 319 623	-	-4 319 623
Waste management		8 601 091	105 742	8 495 349	11 223 627	-	-11 223 627
Other		836 247	301 089	535 158	499 015	-	-499 015
Total Expenditure - Standard		89 266 248	8 565 928	80 700 320	82 916 653	-	-82 916 653
Surplus/(Deficit) for the year		-2 028 654	4 023 582	-6 052 236	7 659 363	-	-7 471 363

Reconciliation of Budgeted Financial Performance (Municipal vote)		2014/2015					
		Original Budget	Budget Adjustments	Final adjustment budget	Actual Outcome	63	
						Unauthorised expenditure	Variance
Description		1	2	3	4	5	6
Revenue by Vote							
Governance and administration		8 155 587	6 482 056	1 673 531	1 672 108	-	-1 672 108
Executive and council		11 466 141	2 038 458	9 427 683	9 444 630	-	-9 444 630
Budget and treasury office		12 689 252	-529 508	13 218 760	12 734 274	-	-12 734 274
Corporate services		1 865 250	838 900	1 026 350	1 207 980	-	-1 207 980
Community and social service		134 000	-221 665	355 665	461 554	-	-461 554
Sport and recreation		-	-	-	-	-	-
Public Safety		-	-	-	-	-	-
Housing		-	-	-	-	-	-
Health		-	-	-	-	-	-
Planning and development		1 545 000	-109 552	1 654 552	1 649 322	-	-1 649 322
Road transport		37 700	9 400	28 300	44 511	-	-44 511
Environmental protection		27 725 536	2 581 841	25 143 695	24 642 822	-	-24 642 822
Electricity		11 408 128	1 529 922	9 878 206	15 108 875	-	-15 108 875
Water		5 214 190	-2 800	5 216 990	17 486 957	-	-17 486 957
Waste water management		6 996 810	-27 542	7 024 352	5 934 983	-	-5 934 983
Waste management		-	-	-	188 000	-	85
Total Revenue by Vote		87 237 594	12 589 510	74 648 084	90 576 016	-	-90 388 016
Expenditure by Vote							
Governance and administration		7 332 441	-1 947 986	9 280 427	12 616 226	-	-12 616 226
Executive and council		8 285 581	1 460 467	6 825 114	6 359 055	-	-6 359 055
Budget and treasury office		7 358 519	203 116	7 155 403	6 571 772	-	-6 571 772
Corporate services		2 522 894	201 466	2 321 428	2 384 523	-	-2 384 523
Community and social service		1 100 077	-62 181	1 162 258	1 072 665	-	-1 072 665
Sport and recreation		95 761	25 889	69 872	68 666	-	-68 666
Public Safety		-	-	-	-	-	-
Housing		-	-	-	-	-	-
Health		-	-	-	-	-	-
Planning and development		513 411	96 002	417 409	411 927	-	-411 927
Road transport		6 739 369	883 333	5 856 036	6 128 913	-	-6 128 913
Environmental protection		215 019	38 129	176 890	152 706	-	-152 706
Electricity		30 574 099	4 884 520	25 689 579	20 448 261	-	-20 448 261
Water		10 079 077	1 219 913	8 859 164	10 659 674	-	-10 659 674
Waste water management		5 012 662	1 156 429	3 856 233	4 319 623	-	-4 319 623
Waste management		8 601 091	105 742	8 495 349	11 223 627	-	-11 223 627
Other		836 247	301 089	535 158	499 015	-	-499 015
Total Expenditure by Vote		89 266 248	8 565 928	80 700 320	82 916 653	-	-82 916 653
Surplus/(Deficit) for the year		-2 028 654	4 023 582	-6 052 236	7 659 363	-	-7 471 363

Description	2014/2015				64
	Original Budget	Budget Adjustments	Final adjustment budget	Actual Outcome	
	1	2	3	4	
Revenue By Source					
Property Rates	6 261 350	50 167	6 211 183	6 825 834	
Service Charges - Electricity	20 717 126	-407 172	21 124 298	19 676 225	
Service Charges - Water	7 805 748	396 287	7 409 461	6 064 364	
Services Charges - Sanitation	4 502 035	-654 178	5 156 213	4 164 207	
Service Charges - Refuse	4 741 060	-48 560	4 789 620	3 666 746	
Service Charges - Other	308 250	-30 415	338 665	429 835	
Rental of Facilities	756 970	550	756 420	146 209	
Interest - Investments	250 000	-150 000	400 000	457 648	
Interest - Outstanding Debtors	1 080 000	-330 542	1 410 542	1 377 008	
Fines	48 000	0	48 000	120 927	
Licences and Permits	1 413 300	0	1 413 300	1 325 844	
Transfers Recognised - Operat.	25 542 000	0	25 542 000	25 336 042	
Other Revenue	6 646 887	6 598 405	48 482	871 169	
Gains on disposal of PPE	-	-	-	-	
Total Revenue (excluding capital transfers)	80 072 726	5 424 542	74 648 184	70 462 058	1 369
Expenditure by Type					
Employees Related Costs	27 405 458	-2 322 860	29 728 318	29 047 644	
Remuneration of Councillors	2 590 045	0	2 590 045	2 489 607	
Debt Impairment	4 777 745	1 250 000	3 527 745	9 449 147	
Depreciation and asset impairment	4 484 015	168 759	4 315 256	4 383 683	
Finance Charges	1 528 032	96 775	1 431 257	1 592 479	
Bulk Purchases	18 956 000	0	18 956 000	13 898 737	
Other Materials	3 757 920	630 900	3 127 020	2 813 579	
Contracts Services	551 120	12 420	538 700	613 915	
Transfers and Grants	159 530	-5 440	164 970	164 969	
Other Expenditure	15 482 093	-838 916	16 321 009	18 462 893	
Loss on disposal of PPE	-	-	-	-	
Total Expenditure	79 691 958	-1 008 362	80 700 320	82 916 653	1 084
Surplus/(deficit)	380 768	6 432 904	-6 052 136	-12 454 595	285
Transfers recognised - Capital	11 753 000	-6 400 000	18 153 000	20 727 194	176.36
Surplus/(Deficit) after capital transfers & contributions	12 133 768	32 904	-24 205 136	8 272 599	109

Description	2014/2015				64
	Original Budget	Budget Adjustments	Final adjustment budget	Actual Outcome	
	1	2	3	4	
Reconciliation of Budgeted Capital Expenditure (expenditure by vote, standard classification and funding)					
Description	Original Budget	Budget Adjustments	Final adjustment budget	Actual Outcome	
	1	2	3	4	
Single year expenditure					
Executive and council					
Budget and treasury office					
Corporate services					
Community and social service					
Sport and recreation					
Public Safety					
Housing					
Health					
Planning and development					
Road transport					
Environmental protection					
Electricity					
Water					
Waste water management					
Waste management					
Other					
Capital single year expenditure	19 368 000	-3 029 800	25 185 600	22 376 360	318
Total Capital Expenditure - Vote	19 368 000	-3 029 800	25 185 600	22 376 360	318
Capital Expenditure - Standard					
Governance and administration	0	24 400	24 400	868 909	0
Executive and council					
Budget and treasury office					
Corporate services					
Community and public service	0	24 400	24 400	868 909	0
Community and social service					
Sport and recreation					
Public Safety					
Housing					
Health					
Economic and environmental services	0	1 369 500	1 369 500	1 267 557	0
Planning and development					
Road transport					
Environmental protection					
Trading services	17 853 000	-4 179 700	22 032 700	20 239 894	318
Electricity					
Water					
Waste water management					
Waste management					
Other					
Total Capital Expenditure - Standard	19 368 000	-3 029 800	25 185 600	22 376 360	318
Funded by:					
National Government					
Provincial Government					
District Municipality					
Other transfers and grants					
Transfers recognised - capital	17 753 000	-3 994 100	21 747 100	20 228 894	113.95
Public contributions & Donations					
Borrowing					
Internally generated funds	1 500 000	-1 823 500	1 500 000	2 147 466	1 867.36
Total Capital funding	19 368 000	-5 817 600	25 185 600	22 376 360	1 981

Description	Reconciliation of Budgeted Cash Flows				2014/2015		
	Original Budget	Budget Adjustments	Final adjustment budget	Actual Outcome	Unauthorised expenditure	Variance	Actual Outcome as % of Original Budget
	1	2	3	4	5	6	8
CASH FLOW FROM OPERATING ACTIVITIES							
Receipts							
Ratepayers and other	40 222 751	-590 703	40 813 454	48 602 647		-48 602 647	120.83
Government - operating	25 542 000	0	25 542 000	25 336 042		-25 336 042	99.19
Government - Capital	17 753 000	-3 800 000	21 553 000	20 727 194		-20 727 194	116.75
Interest	1 146 400	0	1 146 400	457 648		-457 648	39.92
Dividends						-	-
Payments						71 229 534	108.62
Suppliers and employees	-65 577 397	2 440 819	-68 018 216	-71 229 534		81 141	45.61
Finance charges	-177 916	-96 775	-81 141	-81 141		0	
Transfers and Grants						-	
NET CASH FROM (USED) OPERATING ACTIVITIES	18 908 838	-2 046 659	20 955 497	23 812 856		-23 812 856	531
CASH FLOWS FROM INVESTING ACTIVITIES							
Receipts							
Proceeds on disposal of PPE		1 344 000	1 344 000	192 533		-192 533	
Decrease(increase) in non-current debtors							
Decrease(increase) in non-current receivables							
Decrease(increase) in non-current investments							
Payments							
Capital assets	-19 368 000	3 970 176	-23 338 176	-22 376 362		22 376 362	
NET CASH FROM (USED) INVESTING ACTIVITIES	-19 368 000	5 314 176	-21 994 176	-22 183 829		-22 183 829	0
CASH FLOWS FROM FINANCING ACTIVITIES							
Receipts							
Short term loans						0	
Borrowing long term/refinancing	1 500 000		1 500 000	0		-47 166	235.83
Increase (decrease) in consumer deposits	20 000		20 000	47 166		701 564	72.99
Payments							
Repayment of borrowing	-961 210		-961 210	-701 564			
NET CASH FROM (USED) FINANCING ACTIVITIES	558 790	0	558 790	-654 398		-654 398	309
NET INCREASE/(DECREASE) IN CASH HELD							
Cash/cash equivalents at the year begin:	99 628	3 267 517	-479 889	974 629		-974 629	840
Cash/cash equivalents at the year end:	-716 542	-1 203 353	486 811	2 359 062			
	-616 914	2 064 164	6 922	3 333 691		-974 629	840

The municipality use the incremental budget method and is based on the understanding that the budget will reflect line-items within each class of expenditure and such line-items will be grouped into budget votes, where the votes will present the principal functions.

The changes between the approved and the final budget are a consequence of reallocations and provision made for expenditure incurred which was not initially budgeted for.

30 June 2015

Reconciliation of Carrying Value	Land and Buildings	Infrastructure	Community	Other	Total
	R	R	R	R	R
	7 540 991	83 112 437	5 078 203	10 906 381	106 638 012
Carrying values at 1 July 2014					
Cost	7 625 740	101 986 733	7 098 672	22 779 012	139 490 157
Correction of error					-
Revaluation					-
Accumulated depreciation	-84 749	-18 874 296	-2 020 469	-11 872 631	-32 852 145
-Cost	-84 749	-18 874 296	-2 020 469	-11 872 631	-32 852 145
-Revaluation	-	-	-	-	-
Acquisitions		5 925 275		374 844	6 300 119
Capital under Construction		16 076 242			16 076 242
Increases/decreases in Transfers/Disposal					-
Depreciation	-84 430	-2 684 843	-312 841	-1 301 559	-4 383 673
- based on Cost	-84 430	-2 684 843	-312 841	-1 301 559	-4 383 673
- based on Revaluation					-
Carrying value of disposals	-	-		-7 956	-7 956
Cost/revaluation					-
Accumulated depreciation			-	-	-
Impairment losses					-
Other movements	-				-
Carrying values at 30 June 2015	7 456 561	102 429 111	4 765 362	9 971 710	124 622 744
Cost	7 625 740	123 988 250	7 098 672	23 145 900	161 858 562
Correction of error					-
Revaluation					-
Accumulated depreciation	-169 179	-21 559 139	-2 333 310	-13 174 190	-37 235 818
- Cost	-169 179	-21 559 139	-2 333 310	-13 174 190	-37 235 818
- Revaluation					-

Reconciliation of Carrying Value	<u>Land and Buildings</u>	Infrastructure	Community	Other	Total
	R	R	R	R	R
Carrying values at 1 July 2013	7 524 701	62 264 611	4 730 855	9 181 209	83 701 376
Cost	7 625 740	78 759 850	7 082 513	20 822 537	114 290 640
Correction of error (note)					-
Revaluation					-
Accumulated depreciation	-101 039	-16 495 239	-2 351 658	-11 641 328	-30 589 264
-Cost	-101 039	-16 495 239	-2 351 658	-11 641 328	-30 589 264
-Revaluation					
Acquisitions		23 226 883	16 159	2 138 552	25 381 594
Capital under Construction		-		-114 577	-114 577
Increases/decreases in Transfers				-231 303	-2 262 881
Depreciation	16 290	-2 379 057	331 189		
- based on Cost	-84 430	-2 379 057	-511 056	-3 350 488	-6 325 031
- based on Revaluation	100 720		842 245	2 548 698	3 491 663
Carrying value of disposals	-	-		-	-
Cost/revaluation				570 487	570 487
Accumulated depreciation			-		-
Impairment losses					-
Other movements					-
Carrying values at 30 June 2014	7 540 991	83 112 437	5 078 203	10 906 381	106 705 512
Cost	7 625 740	101 986 733	7 098 672	22 779 012	139 557 657
Correction of error (note)					
Revaluation					
Accumulated depreciation	-84 749	-18 874 296	-2 020 469	-11 872 631	-32 852 145
- Cost	-84 749	-18 874 296	-2 020 469	-11 872 631	-32 852 145
- Revaluation					

Refer to Appendix B for more detail on property, plant and equipment

GRAP 17 - Property, Plant and Equipment

ASSETS HELD FOR SALE

Office equipment held for sale:

- Brandvlei	43 047
- Calvinia	182 558
- Nieuwoudtville	25 831
- Loeriesfontein	72 637
<hr/>	

REVALUATION OF PROPERTY, PLANT AND EQUIPMENT

1. Effective date of revaluation: 01 July 2013

2. Valuators: HCB Property Valuations together with H.C.Botha and P le Roux

3. The methods and significant assumptions applied:

3.1 Residential, Vacant and Agricultural properties - Comparable Sales

"An appraisal method that compares a piece of property to other properties with similar characteristics that have been sold recently.

The sales comparison approach takes into account the effect that individual features have on the overall property value, meaning that the total value of the property is a sum of values of all its features"

3.2 Commercial/Industrial - Capitalization of Income Approach

"Is applicable to income producing properties and is not practical in the appraisal of properties for which a rental market or a rental value cannot be identified. This method is based on the principle of anticipation and a process of capitalization is used to convert an income projection into present capital indication"

3.3 Special properties - Replacement Cost minus Depreciation (properties with limited market value)

HCB Property Valuation concluded the new General Valuation Roll for Hantam Municipality and implemented this roll on 1 July 2013. With subsequent Supplementary Rolls it was concluded that there was no significant change in the current market relating to actual sales from 01 July 2013 to 30 June 2014. Using this information it was decided that for this financial year 01 July 2013 to 30 June 2014 that the Fair Value for the investment property of Hantam Municipality stay the same.

New sales for the financial year 01 July 2014 to 30 June 2015 will be investigated by 01 March 2015 to determine new values if applicable for 01 July 2015.

APPENDIX A

HANTAM LOCAL MUNICIPALITY: SCHEDULE OF EXTERNAL LOANS AS AT 30 JUNE 2015

EXTERNAL LOANS	Loan Number	Redeemable	Balance at 30/06/2014	Received during the period	Redeemed written off during the period	Balance at 30/06/2015+
LONG-TERM LOANS			R	R	R	R
Total long-term loans		2016	891 554	-	554 874	336 680
ANNUITY LOANS						-
DBSA Loan @ 5% over 6 Years	102858	2016	891 554	-	554 874	336 680
Total Annuity loans			891 554	-	554 874	336 680
LEASE LIABILITIES						
Nashua Lease @ 6.50% over 3 Years		2016	47 129		18 610	28 519
Nashua Lease @14.41% over 3 Years		2016	75 389		28 070	47 319
Nashua Lease @10.77% over 3 Years		2016	34 025		13 020	21 005
Nashua Lease @10.18% over 3 Years		2016	53 860		20 699	33 161
Nashua Lease @33.33% over 3 Years		2016	21 856		7 012	14 844
Nashua Lease @6.50% over 3 Years		2016	33 386		13 184	20 202
Nashua Lease @5.06% over 3 Years		2016	20 431		8 153	12 278
Nashua Lease @12.48% over 3 Years		2016	33 343		12 596	20 747
Nashua Lease @33.33% over 3 Years		2016	21 856		7 012	14 844
Nashua Lease @9.11% over 3 Years		2016	34 704		13 443	21 261
Nashua Lease @53.83% over 3 Years		2016	18 134		4 891	13 243
Total Lease Liabilities			394 113	-	146 690	247 423
TOTAL EXTERNAL LOANS			1 285 667	-	701 564	584 103

HANTAM LOCAL MUNICIPALITY : ANALYSIS OF PROPERTY PLANT AND EQUIPMENT AS AT 30 JUNE 2015

	Cost/Revaluation							Accumulated Depreciation							Carrying Value	Budget Additions 2015	
	Opening Balance		Restated Opening	WIP Additions	Additions	Transfers/ Adjust	Disposals	Closing Balance	Opening Balance		Restated Opening	Depreciation	Depreciation Offset - Reval.	Transfers/ Adjust	Closing Balance		
	5 430 240	2 195 500						5 430 240 2 195 500	84 749		84 430				-	5 430 240 2 026 321	
Land and Buildings	Land							7 625 740	84 749		84 430				169 179	7 456 561	
Land Buildings																	
Infrastructure	Drains																
Roads	17 106 664				1 267 557				18 374 221	2 869 886					3 424 935	14 949 286	
Security Measures	24 427								24 427	14 746		1 702			16 448	7 797	
Sewerage Mains & Purify	34 185 964			10 501 651	3 040 558				47 728 173	2 696 041		693 079			3 389 120	44 339 053	
Electricity Mains	17 532 619				1 227 155				18 759 774	7 651 217		365 184			8 016 401	10 743 373	
Electricity Peak Load Equip																	
Water Mains & Purification	31 711 074								37 675 670	4 988 148		1 020 763			6 008 911	31 666 759	
Landfill Sites	1 277 514								1 277 514	617 141		42 890			660 031	617 483	
Car Parks															43 303	105 168	
Aerodrome	148 471								148 471	37 117		6 186					
Work in Progress																	
	101 986 733				16 076 242	5 925 275			123 988 250	18 874 296					2 684 853	-	
Community Assets	Buildings														21 559 149	102 429 101	
Libraries	4 956 622									4 956 622	1 104 048				1 331 533	3 625 089	
Recreation Grounds																	
Cemeteries	2 142 050									2 142 050	1 031 037		85 356		1 116 393	1 025 657	
	7 098 672								7 098 672	2 135 085					312 841	-	
Heritage Assets	Historical Buildings																
Vehicles	1 608 055									1 608 055						1 608 055	
	1 608 055																
Investment Property	Land																
	12 179 648									12 179 648						12 179 648	
	12 179 648									12 179 648							
Leased Assets (Infrastructure)	Sewerage Mains & Purify																
Other Assets																	
Office Equipment	2 556 195																
Bins and Containers	10 097																
Emergency Equipment	79 657																
Motor vehicles	8 205 363																
Buildings	8 971 875																
Furniture & Fittings	1 722 209																
Plant & Equipment	1 233 617																
Biological Assets	67 500																
	22 846 513								374 844		319 652	22 901 705	11 758 016		1 301 559	-	
	153 345 361														-311 696	12 747 879	
															4 383 683	-311 696	
															36 924 133	138 477 937	
Total									16 076 242	6 300 119		319 652	175 402 070	32 852 146			

HANTAM LOCAL MUNICIPALITY : ANALYSIS OF PROPERTY PLANT AND EQUIPMENT AS AT 30 JUNE 2014

	Cost/Revaluation							Accumulated Depreciation							Carrying Value	Budget Additions 2014
	Opening Balance		Restated Opening	WIP Additions	Additions	Transfers/ Adjust	Disposals	Closing Balance	Opening Balance		Restated Opening	Depreciation	Depreciation Offset - Reval.	Transfers/ Adjust	Closing Balance	
	Land	Buildings	Drains	Roads	Security Measures	Sewerage Mains & Purify	Electricity Mains	Electricity Peak Load Equip	Water Mains & Purification	Landfill Sites	Car Parks	Aerodrome	Work in Progress			
Land Buildings	4 191 839 1 062 100	1 238 401 1 133 400	5 430 240 2 195 500					5 430 240 2 195 500	867 141 612	-867 -40 573	101 039	84 430 -100 720			- 84 749	5 430 240 2 110 751
	5 253 939	2 371 801	7 625 740	-	-	-	-	7 625 740	142 479	-41 440	101 039	84 430 -100 720	-	-	84 749	7 540 991
Infrastructure																
Drains	12 156 565		12 156 565	-	4 950 099	-		17 106 664	2 496 643		2 496 643	373 243		-	2 869 886	14 236 778
Roads	24 427		24 427					24 427	13 044	13 044	1 702				14 746	9 681
Security Measures	20 888 612		20 888 612	7 854 045	5 443 307	-		34 185 964	2 072 409		2 072 409	623 632			2 696 041	31 489 923
Sewerage Mains & Purify	15 777 405		15 777 405	887 474	867 740	-		17 532 619	7 305 384		7 305 384	345 833			7 651 217	9 881 402
Electricity Mains																
Electricity Peak Load Equip	28 486 856		28 486 856	-	3 224 218	-		31 711 074	4 002 577		4 002 577	985 571			4 988 148	26 722 926
Water Mains & Purification	1 277 514		1 277 514					1 277 514	574 251		574 251	42 890			617 141	660 373
Landfill Sites																
Car Parks	-		148 471					148 471			30 931		6 186		37 117	111 354
Aerodrome			-													-
Work in Progress	-		-													
	78 759 850	-	78 759 850	8 741 519	14 485 364	-	-	101 986 733	16 495 239	-	16 495 239	2 379 057	-	-	18 874 296	83 112 437
Community Assets																
Buildings	4 908 904	47 718	4 956 622					4 956 622	1 389 122	-64 536	1 324 586	273 134	-611 112		986 608	3 970 014
Libraries															-	-
Recreation Grounds	1 985 291	140 600	2 125 891		16 159	-	-	2 142 050	810 573	216 500	1 027 073	237 922	-231 133		1 033 862	1 108 188
Cemeteries															-	-
	6 894 195	188 318	7 082 513		16 159	-	-	7 098 672	2 199 695	151 964	2 351 659	511 056	-842 245	-	2 020 470	5 078 202
Heritage Assets																
Historical Buildings	1 490 555	117 500	1 608 055					1 608 055	98 806	-98 806	-					1 608 055
Vehicles	-														-	-
	1 490 555	117 500	1 608 055		-	-	-	1 608 055	98 806	-98 806	-	-	-	-	1 608 055	-
Investment Property																
Land	12 418 148	-238 500	12 179 648					12 179 648								12 179 648
	12 418 148	-238 500	12 179 648		-	-	-	12 179 648	-						12 179 648	-
Leased Assets (Infrastructure)																
Sewerage Mains & Purify																
Other Assets																
Office Equipment	2 450 031		2 450 031		120 118	-13 954		2 556 195	2 134 885	4 522	2 139 407	143 505		-469 865	1 813 047	743 148
Bins and Containers	10 097		10 097					10 097	1 346		1 346	337			1 683	8 414
Emergency Equipment	79 657		79 657					79 657	79 179		79 179	68			79 247	410
Motor vehicles	6 351 691		6 351 691		1 954 295	-100 623		8 205 363	4 217 005		4 217 005	458 690		-100 623	4 575 072	3 630 291
Buildings	14 940 775	8 971 875			7 035	-		8 971 875	4 619 392	-1 417 262	3 202 130	2 527 749	-2 548 698		3 181 181	5 790 694
Furniture & Fittings	1 715 174	1 176 513			57 104	-		1 722 209	956 285		956 285	177 887			1 134 172	588 037
Plant & Equipment	1 176 513	67 500						1 233 617	1 045 975		1 045 975	42 252			1 088 227	145 390
Biological Assets	67 500	-														67 500
	26 791 438	-5 968 900	20 822 538	-	2 138 552	-114 577	-	22 846 513	13 054 067	-1 412 740	11 641 327	3 350 488	-2 548 698	-570 488	11 872 629	10 973 884
Total	131 608 125	-3 529 781	128 078 344	8 741 519	16 640 075	-114 577	-	153 345 361	31 990 286	-1 401 022	30 589 264	6 325 031	-3 491 663	-570 488	32 852 144	120 493 217

APPENDIX C
HANTAM LOCAL MUNICIPALITY: SEGMENTAL STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED
30 JUNE 2015

2014 Actual Income R	2014 Actual Expenditure R	2014 Surplus/ (Deficit) R		2015 Actual Income R	2015 Actual Expenditure R	2015 Surplus/ (Deficit) R
1 488 105	9 225 359	-7 737 254	Executive & Council	1 672 108	12 616 226	-10 944 118
28 636 837	11 258 739	17 378 098	Finance & Admin	22 178 904	12 930 827	9 248 077
-	385 195	-385 195	Planning & Development	-	411 927	-411 927
28 130	262 985	-234 855	Health	44 511	152 706	-108 195
670 093	1 844 485	-1 174 392	Community & Social Services	1 207 980	2 384 523	-1 176 543
-	42 135	-42 135	Public Safety	-	68 666	-68 666
345 936	1 180 270	-834 334	Sport & Recreation	461 554	1 072 665	-611 111
21 999 700	8 151 822	13 847 878	Waste Management	5 934 983	11 223 627	-5 288 644
6 734 107	9 691 995	-2 957 888	Road Transport	1 649 322	6 128 913	-4 479 591
10 350 310	8 040 875	2 309 435	Water	15 108 875	10 659 674	4 449 201
24 092 987	22 165 167	1 927 820	Electricity	24 642 822	20 448 261	4 194 561
-	551 701	-551 701	Other	188 000	499 015	-311 015
3 608 881	3 082 978	525 903	Waste Water Management	17 486 957	4 319 623	13 167 334
97 955 086	75 883 706	22 071 380	Total	90 576 016	82 916 653	7 659 363

APPENDIX D
DISCLOSURES OF GRANTS AND SUBSIDIES IN TERMS OF SECTION 123 OF MFMA, 56 OF 2003 FOR THE YEAR ENDED 30 JUNE 2015

Grant and Subsidies Received

Name of Grants	Name of organ of state or municipal entity	Balance Unspent 01/07/2014	Quarterly Receipts					Quarterly Expenditure					Balance Unspent 30-Jun-15	Grants and Subsidies delayed / withheld					Reason for delay/withholding of funds	Did your municipality comply with the grant conditions in terms of grant framework in the latest Division of Revenue Act		
			Sept	Dec	March	June	Total	Sept	Dec	March	June	Total		Sept	Dec	March	June		Yes/No			
Financial Management	Nat.Treasury	1	1 800 000				1 800 001	278 431	529 019	279 260	712 911	1 799 621	380									
MIG	MIG		8 694 000	1 259 000			9 953 000	5 850 661	4 102 339			9 953 000	-									
Municipal Systems	Nat.Treasury	-	934 000				934 000	164 488	67 572	186 364	514 116	932 540	1 460									
Library	Culture	115 000		467 000	467 000		1 049 000	66 089	99 006	99 979	464 807	729 881	319 119									
INEP	Nat.Treasury	-		1 000 000			1 000 000	251 600	702 691		36 593	990 884	9 116									
Equitable	Nat.Treasury	-	8 141 000	6 855 000	5 570 000		20 566 000	5 141 500	5 141 500	5 141 500	5 141 500	20 566 000	-									
EPWP	Nat.Treasury	-	523 000	393 000	392 000		1 308 000	248 023	584 899	475 078		1 308 000	-									
RBIG	Water Affairs	-	666 663	4 510 365		2 323 079	7 500 107	666 663	4 510 362		1 178 014	6 355 038	1 145 069									
ACIP	Water Affairs	-	112 404	1 984 720	1 331 148		3 428 272	112 404	1 984 720	1 151 903	179 245	3 428 272	-									
			115 001	20 871 067	16 469 085	7 760 148	2 323 079	47 538 380	12 779 858	17 722 108	7 334 084	8 227 186	46 063 236	1 475 144	-	-	-	-	-			

APPENDIX E - IRREGULAR EXPENDITURE

70

<u>DATE</u>	<u>ELE</u>	<u>BENEFICIARY</u>	<u>AMOUNT</u>	<u>REASON</u>	<u>RESPONSIBLE</u>
20140707	22638 / 22668	KENRIDGE GUESTHOUSE	4 000.00	QUOTATION IS ONLY FOR ONE PERSON	
20140725	22794	JO'S CATERING SERVICES	7 000.00	NO QUOTATIONS ATTACHED	SM COETZEE
20140804	22927	KLK CALVINA	16 179.11	VIOLATION REG 12 OF SCMP	NI VAN STADE
20140804	22938	CSIR	10 134.60	NO QUOTATIONS ATTACHED	JR VAN WYK
20140805	22947	LAMBERTSBAAI HOTEL	44 547.50	INVOICE AMOUNT DIFFERS FROM THE QUOTATION AMOUNT	GMJ LOCK
20140815	100801	PEP STORES	10 451.99	NO QUOTATIONS ATTACHED	NI VAN STADE
20140825	23079	PROTEA MOTORS	4 708.20	VIOLATION REG 12 OF SCMP	JR VAN WYK
20140825	23083	AAD TRUCK & BUS	5 893.80	NO QUOTATIONS ATTACHED	JR VAN WYK
20140826	23156	FLIGHT SITE	7 537.00	NO QUOTATIONS ATTACHED	JR VAN WYK
20140828	23285	KLK CALVINA	47 901.69	VIOLATION REG 12 OF SCMP	TL BROWN
20140808	22992	STARPLEX 636 CC	22 572.00	NO QUOTATIONS ATTACHED	JR VAN WYK
20140902	23290	NATIONAL HEALTHE LABORATORY SERVICES	10 014.45	NO QUOTATIONS ATTACHED	JR VAN WYK
20140915	100811	PEP STORES	2 583.84	NO QUOTATIONS ATTACHED	NI VAN STADE
20140922	23505	PENDRAGON RISK CONSULTATION	13 912.10	NO QUOTATIONS ATTACHED	NI VAN STADE
20140925	23476	KLK CALVINA	120 420.35	VIOLATION REG 12 OF SCMP	JR VAN WYK
20141025	23752	AAD TRUCK & BUS	12 376.98	NO QUOTATIONS ATTACHED	JR VAN WYK
20141017	23714	STARPLEX 636 CC	6 840.00	NO QUOTATIONS ATTACHED	RJ VAN WYK
20141125	24048	AAD TRUCK & BUS	12 073.74	NO QUOTATIONS ATTACHED	JR VAN WYK
20141126	24083	ESOH CONSULTING	23 999.98	NO QUOTATIONS ATTACHED	NI VAN STADE
20141121	24050	STARPLEX 636 CC	27 645.00	NO QUOTATIONS ATTACHED	NI VAN STADE
20141215	24269	HEROLD GIE ATTORNEYS	25 330.53	NO QUOTATIONS ATTACHED	NI VAN STADE
20141210	24238	PENDRAGON RISK CONSULTATION	4 809.43	NO QUOTATIONS ATTACHED	NI VAN STADE
20141219	24295	AAD TRUCK & BUS	12 739.60	NO QUOTATIONS ATTACHED	JR VAN WYK
20141211	24246	STARPLEX 636 CC	17 385.00	NO QUOTATIONS ATTACHED	
20150130	24617	CHARLIES CONSTRUCTION	10 000.00	NO QUOTATIONS ATTACHED	JR VAN WYK
	24797	TRANSMITTER MAGIC CC	16 230.18	NO QUOTATIONS ATTACHED	
20150206	24684	CHARLIES CONSTRUCTION	15 000.00	NO QUOTATIONS ATTACHED	JR VAN WYK
20150211	24716	CHARLIES CONSTRUCTION	10 000.00	NO QUOTATIONS ATTACHED	JR VAN WYK
20150213	24742	STARPLEX 636 CC	16 617.60	NO QUOTATIONS ATTACHED	JR VAN WYK
20150216	24749	CHARLIES CONSTRUCTION	12 000.00	NO QUOTATIONS ATTACHED	JR VAN WYK
20150220	24785	CHARLIES CONSTRUCTION	8 000.00	NO QUOTATIONS ATTACHED	JR VAN WYK
20150227	24922	CHARLIES CONSTRUCTION	5 500.00	NO QUOTATIONS ATTACHED	JR VAN WYK
	24963	CENTRAL GARAGE	2 530.81	NO QUOTATIONS ATTACHED	TL BROWN
20150325	25139	AAD TRUCK & BUS	14 466.60	NO QUOTATIONS ATTACHED	JR VAN WYK
20150310	25017	CHARLIES CONSTRUCTION	5 232.90	NO QUOTATIONS ATTACHED	JR VAN WYK
20150317	25074	TRAVELSTAR	9 688.00	NO QUOTATIONS ATTACHED	TL BROWN
20150318	25082	BRILLIANT COMPUTERS	9 698.00	NO QUOTATIONS ATTACHED	TL BROWN
20150408	25313	STARPLEX 636 CC	8 458.80	NO QUOTATIONS ATTACHED	JR VAN WYK
20150413	25358	SLEEP OVER LODGE	18 275.00	NO QUOTATIONS ATTACHED	TL BROWN
20150422	25425	CHARLIES CONSTRUCTION	4 425.00	NO QUOTATIONS ATTACHED	JR VAN WYK
20150422	25434	SWANEPOEL & SWANEPOEL	8 925.00	NO QUOTATIONS ATTACHED	
20150424	25544	CALVINIA STAALKONSTRUKSIE	2 711.13	NO QUOTATIONS ATTACHED	JR VAN WYK
20150515	25677	JOS B&B	3 850.00	NO QUOTATIONS ATTACHED	JR VAN WYK
20150515	25682	DIE GEMSBOK	6 500.28	NO QUOTATIONS ATTACHED	
20150522	25768	JO'S B&B	3 850.00	NO QUOTATIONS ATTACHED	JR VAN WYK
20150525	25773	ALWYN MULLER T/A	14 130.00	NO QUOTATIONS ATTACHED	VAN STADE NI
20150529	25873	ADAMS ATTORNEYS	28 118.10	NO QUOTATIONS ATTACHED	VAN STADE NI
20150611	25964	KATRYN'S B&B	3 000.00	NO QUOTATIONS ATTACHED	VAN STADE NI
20150611	25962	CORNELISSEN INCORPORATED	69 879.07	SCM PROCEDURES NOT FOLLOWED, NO QUOTATIONS	VAN STADE NI
20150605	25928	KAROO DIENSSENTRUM	16 092.84	SCM PROCEDURES NOT FOLLOWED, NO QUOTATIONS	JR VAN WYK
20150625	26053	CALVINIA STAALKONSTRUKSIE	6 156.00	SCM PROCEDURES NOT FOLLOWED, NO QUOTATIONS	JR VAN WYK
20150625	26051	A.L. ABBOTT & ASSOCIATES	17 698.38	SCM PROCEDURES NOT FOLLOWED, NO QUOTATIONS	JR VAN WYK
20150626	26042	WILLY'S PANEL & SPRAY	6 805.22	ONLY TWO QUOTATIONS ATTACHED	JR VAN WYK
20150619	26012	JO'S B&B	2 750.00	SCM PROCEDURES NOT FOLLOWED, NO QUOTATIONS	

71

20150618	26001 ONS KONTREI	2 546.90 SCM PROCEDURES NOT FOLLOWED, NO QUOTATIONS	R LOCK
20150625	26081 SUPA QUICK	2 564.60 SCM PROCEDURES NOT FOLLOWED, NO QUOTATIONS	TL BROWN
20150625	26079 VOLTEX CAPE TOWN	6 701.66 SCM PROCEDURES NOT FOLLOWED, NO QUOTATIONS	S. TSENGIWE
20150625	26078 FLO SPECIALIZED PRODUCT SOLUTIONS	17 385.00 ONLY TWO QUOTATIONS ATTACHED	JR VAN WYK
20150625	26068 WAK HERSTEL EN INSLEEPDIENSTE	4 685.21 ONLY TWO QUOTATIONS ATTACHED	TL BROWN
20150625	26064 AUTACCS SIGNS ARTS & GRAPHICS	2 953.85 ONLY REGISTERED SUPPLIER ON DATABASE	TL BROWN
20150625	26061 BD COMMUNICATION	7 125.00 ONLY REGISTERED SUPPLIER ON DATABASE	JR VAN WYK
20150629	26148 NATIONAL HEALTHE LABORATORY SERVICES	10 778.14 ONLY REGISTERED SUPPLIER ON DATABASE	JR VAN WYK
20150626	26147 KATRYN'S B&B	2 550.00 SCM PROCEDURES NOT FOLLOWED, NO QUOTATIONS	NI VAN STADE
20150629	26142 KLK CALVINIA	9 202.23 SCM PROCEDURES NOT FOLLOWED, NO QUOTATIONS	JR VAN WYK
20150626	26112 STARPLEX 636 CC	2 831.76 SCM PROCEDURES NOT FOLLOWED, NO QUOTATIONS	TL BROWN
20140819	23095 JJ ALBERTS KONSTRUKSIE	174 662.36 NO TAX CERTIFICATE	TL BROWN
20140916	23419 ROLBOS GASTEHUIS	10 200.00 NOT ON DATABASE	TL BROWN
20141024	23760 BOLTCO ENGINEERING	19 362.88 NO QUOTATIONS ATTACHED	TL BROWN
20150118	24396 JO'S QUESTHOUSE	12 400.00 NO QUOTATIONS	TL BROWN
20150225	24806 CALVINIA STAALKONSTRUKSIE	104 384.10 NO QUOTATIONS ATTACHED	TL BROWN
20150225	24806 CALVINIA STAALKONSTRUKSIE	81 852.00 NO QUOTATIONS ATTACHED	TL BROWN
20150325	25152 SIZWE PAINTS	2 478.61 SUPPLIER NOT REGISTERED	TL BROWN
20150325	25152 SIZWE PAINTS	7 553.88 SUPPLIER NOT REGISTERED	TL BROWN
20150303	24964 BLUE BAY LODGE	106 655.00 LOWEST BID NOT ACCEPTED	TL BROWN
20150327	25188 KLK CALVINIA	104 852.00 ONLY TWO QUOTATIONS ATTACHED	TL BROWN
20150423	25445 DIE WAENHUIS	5 600.00 SUPPLIER NOT REGISTERED	TL BROWN
20150409	25328 KOKERBOOM MOTEL	4 416.00 SUPPLIER NOT REGISTERED	TL BROWN
20150529	25880 PROTECH	200 320.23 SUPPLIER NOT REGISTERED	TL BROWN
20150615	25985 BOESMANLAND PUB	4 200.00 SUPPLIER NOT REGISTERED	TL BROWN
20150623	25907 VREDENDAL VOLKSWAGEN	179 000.00 SUPPLIER NOT REGISTERED	TL BROWN
20140925	23492 WESKUS ELEKTRIES	78 913.30 NO TAX CERTIFICATE	TL BROWN
20150527	25812 JO'S CATERING SERVICES	12 000.00 SUPPLIER NOT REGISTERED	TL BROWN
20150112	24422 CHARLIES CONSTRUCTION STARPLEX 636 CC Conditional Grants	20 000.00 SUPPLIER NOT REGISTERED 757 686.00 NO COMPETITIVE BIDDING 4 987 018.00 GRANTS NOT USED FOR THE SPECIFIC PURPOSES	TL BROWN

7 770 524.51

DEVIATIONS

DATE	CHEQUE	BENEFICIARY	AMOUNT	REASON	RESPONSIBLE
20140702	100788	SA POSKANTOOR BPK	38 800.00	ONLY SUPPLIER	JH LANGNER
20140723	22776	JOS GUESTHOUSE & CATERING SERVICES	2 160.00	ONLY SUPPLIER	GMJ LOCK
20140725	22796	WA LOMBARD	24 620.00	EMERGENCY	RJ VAN WYK
20140728	22809	OPPIENOSTER CC	11 508.00	ONLY SUPPLIER	LJC VAN DER MERWE
20140730	22896	LOERIESFONTEIN HOTEL	6 080.00	EMERGENCY ACCOMMODATION FOR DRIVER OF WATER FOR LOERIESFONTEIN	RJ VAN WYK
20140801	22919	WA LOMBARD	12 420.00	EMERGENCY	JR VAN WYK
20140805	22949	N VAN STADEN	4 788.00	ONLY SUPPLIER	GMJ LOCK
20140808	22989	SS GRONDVERSUIWING	21 474.00	ONLY SUPPLIER	JR VAN WYK
20140825	23067	ALFA ELETRIES	11 700.00	EMERGENCY	J NEL
20140825	23066	PROTEA MOTORS	21 972.87	ONLY SUPPLIER IN NIEUWoudtVILLE, WHO RENDERS MECHANICAL SERVICE	JR VAN WYK
20140825	23080	WALTONS (PTY) LTD	3 934.05	EMERGENCY	K FOURIE
20140825	23133	THE TULIPS GUEST HOUSE	7 800.00	EMERGENCY	
20140829	23285	KLK CALVINIA	47 901.69		JR VAN WYK
20140905	23326	JFD PANEELKLOPPERS	4 398.98	IMPOSSIBLE TO FOLLOW PROCUREMENT	JR VAN WYK
20140915	100812	SA POSKANTOOR BPK	17 248.00	ONLY SUPPLIER	SM COETZEE
20140918	23438	BRITISH AIRWAYS	11 724.40	EMERGENCY	NI VAN STADE
20140918	23441	JOS CATERING & GUESTHOUSE	2 850.00	EMERGENCY AND ONLY SUPPLIER	NI VAN STADE
20140925	23446	TRUVELO MANUFACTURERS (PTY) LTD	3 677.06	ONLY SUPPLIER	LJC VAN DER MERWE
20140925	23453	LASEC SA	5 312.40	ONLY SUPPLIER	J NEL
20140925	23454	KAAP AGRI BEDRYF BEPERK	12 873.60	EMERGENCY	JR VAN WYK

20140925	23458 CSIR	21 411.48 ONLY SUPPLIER	JR VAN WYK
20140925	23461 AGRICO	7 385.29 ONLY SUPPLIER	J NEL
20140925	23463 BRAND NISSAN	5 223.38 ONLY SUPPLIER TO DELIVER PARTS FOR NISSAN VEHICLES AS PER AGREEMENT	JR VAN WYK
20140925	23465 CAPE DIGGERS CC / DESQUI C.T	6 855.96 ONLY SUPPLIER	J NEL
20140925	23466 AAD TRUCK & BUS	3 117.90 ONLY SUPPLIER	JR VAN WYK
20140925	23467 ALFA ELETRIES	14 000.00 EMERGENCY, ONLY SUPPLIER WHO IMMEDIATELY COULD DELIVER THE MATERIAL	J NEL
20140925	23472 FG UNIFORMS	3 975.64 ONLY REGISTERED SUPPLIER FOR TRAFFIC UNIFORMS.	SP LOUBSER
20140919	23480 JOS CATERING & GUESTHOUSE	2 850.00 ONLY SUPPLIER WHO COULD DELIVER ON SHORT NOTICE	NI VAN STADE
20140919	23485 WA LOMBARD	10 000.00 EMERGENCY	JR VAN WYK
20140925	23489 PROTEA MOTORS	2 405.40 ONLY MECHANICAL SERVICES SUPPLIER IN LOERIESFONTEIN	JR VAN WYK
20140930	23552 ADVOCATE PS VAN ZYL	11 542.50 ONLY SUPPLIER	GMJ LOCK
20140925	23507 CALVINIA STAALKONSTRUKSIE	4 885.29 ONLY REGISTERED SUPPLIER FOR HIDROLIC WORKS	JR VAN WYK
20141006	23642 SILVER BULL GUESTHOUSE	3 500.00 EMERGENCY	J NEL
20141007	23649 WA LOMBARD	10 000.00 EMERGENCY, IMPOSSIBLE TO FOLLOW PROCUREMENT	J NEL
20141009	23657 MEDIA 24	59 371.20 ONLY SUPPLIER	SM COETZEE
20141009	23663 NOORDWES KOERANTE (PTY) LTD	6 020.34 ONLY SUPPLIER	GMJ LOCK
20141015	23694 INDEPENDENT CRANES CC	12 692.99 ONLY SUPPLIER	LJC VAN DER MERWE
20141009	100822 SA POSKANTOOR BPK	9 408.00 ONLY SUPPLIER	SM COETZEE
20141016	23707 TRAVEL SHOP VREDENBURG	8 568.00 EMERGENCY, IMPOSSIBLE TO FOLLOW PROCUREMENT	
20141023	23747 CALVINIA HOTEL	8 630.00 ONLY SUPPLIER	GMJ LOCK
20141024	23760 BOLTCO	18 998.99 ONLY SUPPLIER WHO CAN SERVICE THESE FIRE EXTINGUISERS	JR VAN WYK
20141025	23767 MR FARMER	24 885.06 VALUE FOR MONEY, OVERALLS ARE FROM STRONGER MATERIAL.	JR VAN WYK
20141024	23775 ESKOM	56 772.00 ONLY SUPPLIER	JR VAN WYK
20141031	23857 NATIONAL HEALTHE LABORATORY SERVICE	5 358.13 ONLY SUPPLIER	JR VAN WYK
20141002	23609 JO'S CATERING SERVICE	7 350.00 CONTRACT	NI VAN STADE
20141106	23909 MAHA CAPE	8 239.00 ONLY SUPPLIER	JR VAN WYK
20141106	23910 NEW NEON LIGHTING	13 081.50 ONLY SUPPLIER	JR VAN WYK
20141110	23934 CSIR	11 276.88 ONLY SUPPLIER	JR VAN WYK
20141128	100839 SA POSKANTOOR BPK	31 040.00 ONLY SUPPLIER	JR VAN WYK
20141125	24015 TOSAS (PTY) LTD	25 017.30 ONLY SUPPLIER	JR VAN WYK
20141125	24017 VREDENDAL BESPROEILING BK	6 270.00 ONLY REGISTERED SUPPLIER WHO IMMEDIATELY COULD PROVIDE A PUMP.	TL BROWN
20141125	24019 SS GRONDVERSkuIWING	13 224.00 IMPOSSIBLE TO FOLLOW PROCUREMENT	JR VAN WYK
20141125	24045 CALVINIA MOTORS	16 935.16 IMPOSSIBLE TO FOLLOW PROCUREMENT	JR VAN WYK
20141125	24047 ALFA ELETRIES	41 388.75 ONLY SUPPLIER WHO IMMEDIATELY COULD DELIVERY THE MATERIAL	JR VAN WYK
20141121	24049 JOS GASTEHUIS	2 880.00 ONLY SUPPLIER AVAILABLE TO DELIVER ON SHORT NOTICE	NI VAN STADE
20141125	24052 PROTEA MOTORS	2 462.40 ONLY SUPPLIER IN NIEUWoudTVILLE, WHO RENDERS MECHANICAL SERVICE	JR VAN WYK
20141126	24082 BIRCHWOOD HOTEL	4 300.00 IMPOSSIBLE TO FOLLOW PROCUREMENT	NI VAN STADE
20141201	24150 BOESMANLAND PUB	8 092.00 ONLY SUPPLIER	S COETZEE
20141219	27274 KLK BRANDVLEI	5 040.00 EMERGENCY, IMPOSSIBLE TO FOLLOW PROCUREMENT	JR VAN WYK
20141219	27274 KLK BRANDVLEI	13 200.00 EMERGENCY, IMPOSSIBLE TO FOLLOW PROCUREMENT	JR VAN WYK
20141215	24269 HAROLD GIE ATTORNEYS	25 330.53 VALUE FOR MONEY	NI VAN STADE
20141212	24293 CALVINIA MOTORS	12 311.82 EMERGENCY, IMPOSSIBLE TO FOLLOW PROCUREMENT	JR VAN WYK
20141219	24287 ALFA ELETRIES	5 056.91 ONLY SUPPLIER	JR VAN WYK
20141219	24283 WM SPILHAUS BPK	9 713.14 EMERGENCY, IMPOSSIBLE TO FOLLOW PROCUREMENT	JR VAN WYK
20141217	24281 UNIVIVERSITY STELLENBOSCH	12 236.00 ONLY SUPPLIER AVAILABLE AT THAT FOR TRAINING, CLOSEST TO OUR MUNICIPAL BONN	
20141205	24217 WA LOMBARD	10 000.00 EMERGENCY	JR VAN WYK
20141217	24276 ALWYN MULLER	6 190.14 ONLY SUPPLIER	JR VAN WYK
20141219	24289 DIE NOORDWESTER UITGEWERS	2 519.15 ONLY SUPPLIER	C VAN NIEKERK
20150114	100854 SA POSKANTOOR BPK	31 040.00 SINGLE PROVIDER	VAN STADE NI
20150112	24425 Kalahari.com	3 328.00 IMPOSSIBLE TO FOLLOW PROCUREMENT	JR VAN WYK
20150115	24478 BRAND NISSAN	2 481.04 ONLY SUPPLIER	J NEL
20150123	24476 VREDENDAL BESPROEILING BK	4 186.08 EMERGENCY	J NEL
20150115	24486 WCC CABLES	6 004.75 ONLY SUPPLIER	S TSENGIWE
20150115	24446 KLUB DIENS LESERKRING	24 932.95 IMPOSSIBLE TO FOLLOW PROCUREMENT	JR VAN WYK
20150127	24531 WA LOMBARD	10 000.00 EMERGENCY	JR VAN WYK
20150127	24529 CSIR	6 853.68 ONLY SUPPLIER	JR VAN WYK

20150127	24529 CSIR	3 870.30 ONLY SUPPLIER	JR VAN WYK
20150127	24529 CSIR	5 711.40 ONLY SUPPLIER	JR VAN WYK
20150127	24529 CSIR	4 423.20 ONLY SUPPLIER	JR VAN WYK
20150127	24528 AC SECURITY	4 833.60 ONLY SUPPLIER & EMERGENCY	JR VAN WYK
20150126	24522 NATIONAL HEALTHE LABORATORY SERVICE	10 564.68 ONLY SUPPLIER	JR VAN WYK
20150123	24502 MASTERTREADS	6 270.00 EMERGENCY	J NEL
20150130	24621 LOERIESFONTEIN HOTEL	2 660.00 EMERGENCY AND ONLY SUPPLIER	J NEL
20150130	24620 LOERIESFONTEIN CENTRAL TRADERS	2 739.74 EMERGENCY AND ONLY SUPPLIER	J NEL
20150130	24620 LOERIESFONTEIN CENTRAL TRADERS	5 289.40 ONLY SUPPLIER	J NEL
20150123	24512 JO'S CATERING SERVICE	30 870.00 ONLY SUPPLIER	NI VAN STADE
20150130	24625 TREND TRADING	55 000.00 ONLY SUPPLIER	JR VAN WYK
20150225	100876 SA POSKANTOOR BPK	9 408.00 SINGLE PROVIDER	JR VAN WYK
20150219	24783 TREND TRADING	52 100.00 IN AN EMERGENCY	JR VAN WYK
20150219	24783 TREND TRADING	23 003.03 ONLY SUPPLIER	JR VAN WYK
20150213	24744 TRICOM AFRICA	12 950.40 ONLY SUPPLIER	JR VAN WYK
20150225	24816 WCC CABLES	13 628.90 ONLY SUPPLIER	NI VAN STADE
20150225	24813 KLK BRANDVLEI	13 236.00 EMERGERNCY	S. TSENGIWE
20150225	24811 MASTERTREADS	6 612.00 EMERGERNCY	JR VAN WYK
20150225	24810 KAAP AGRI BEDRYF BEPERK	10 972.51 IMPOSSIBLE TO FOLLOW PROCUREMENT	JR VAN WYK
20150225	24810 KAAP AGRI BEDRYF BEPERK	3 925.00 EMERGENCY AND ONLY SUPPLIER	JR VAN WYK
20150225	24806 CALVINIA STAALKONSTRUKSIE	2 708.58 SINGLE PROVIDER	JR VAN WYK
20150225	24806 CALVINIA STAALKONSTRUKSIE	3 648.00 SINGLE PROVIDER	JR VAN WYK
V	24806 CALVINIA STAALKONSTRUKSIE	3 192.00 SINGLE PROVIDER	JR VAN WYK
20150225	24806 CALVINIA STAALKONSTRUKSIE	3 225.06 SINGLE PROVIDER	JR VAN WYK
20150225	24806 CALVINIA STAALKONSTRUKSIE	3 648.00 SINGLE PROVIDER	JR VAN WYK
20150225	24806 CALVINIA STAALKONSTRUKSIE	4 788.00 SINGLE PROVIDER	JR VAN WYK
20150225	24800 ALFA ELETRIES	5 225.50 EMERGERNCY	JR VAN WYK
20150225	24832 VREDENDAL BESPROEILING BK	5 018.51 EMERGERNCY	VAN STADE NI
20150227	24925 LOMBARD WA	10 000.00 EMERGENCY	JR VAN WYK
20150206	24683 TNK ATTORNEYS	21 200.00 EMERGENCY	
20150211	24719 WA LOMBARD	10 000.00 ONLY SUPPLIER & EMERGENCY	JR VAN WYK
20150212	24730 BOTHA W	2 140.00 ONLY SUPPLIER	JR VAN WYK
20150225	24799 AAD TRUCK & BUS	39 707.00 ONLY SUPPLIER	
20150225	24806 CALVINIA STAALKONSTRUKSIE	81 852.00 SINGLE PROVIDER	JR VAN WYK
20150303	24946 CSIR	4 569.12 ONLY SUPPLIER	VAN STADE NI
20150303	24946 CSIR	3 317.40 ONLY SUPPLIER	VAN STADE NI
20150303	24946 CSIR	2 284.56 ONLY SUPPLIER	VAN STADE NI
20150330	100888 SA POSKANTOOR BPK	37 248.00 ONLY SUPPLIER	VAN STADE NI
20150320	25136 TREND TRADING	92 063.83 EMERGERNCY	VAN STADE NI
20150325	25140 BRAND NISSAN	11 575.81 ONLY PROVIDER	VAN STADE NI
20150325	25143 HANTAM APTEEK	4 967.00 SINGLE PROVIDER	VAN STADE NI
20150325	25153 VREDENDAL BESPROEILING BK	5 308.24 EMERGERNCY	VAN STADE NI
20150325	25156 WM SPILHAUS BPK	3 924.17 EMERGERNCY	JR VAN WYK
20150325	25162 KLK BRANDVLEI	9 960.00 EMERGERNCY	VAN STADE NI
20150327	25188 KLK CALVINIA	5 718.47 SINGLE PROVIDER	VAN STADE NI
20150318	25091 SJA FRITZ	2 295.00 EMERGERNCY	VAN STADE NI
20150318	25080 ADAMS ATTORNEYS	98 595.75 EMERGERNCY	VAN STADE NI
20150311	25025 ADAMS ATTORNEYS	101 337.45 EMERGERNCY	VAN STADE NI
20150320	25115 EUROPRIME GUEST HOUSE	5 560.00 SINGLE PROVIDER	JR VAN WYK
20150324	25144 ADAMS ATTORNEYS	21 484.00 EMERGERNCY	VAN STADE NI
20150325	25152 SIZWE PAINTS PTY LTD	2 478.61 ONLY SUPPLIER & EMERGENCY	JR VAN WYK
20150401	25275 KATRYN'S B&B	8 250.00 SINGLE PROVIDER	
20150407	25298 WA LOMBARD	10 000.00 ONLY SUPPLIER & EMERGENCY	JR VAN WYK
20150407	25302 TREND TRADING	20 400.00 SINGLE PROVIDER	
20150415	25387 STARPLEX 636 CC	2 183.10 EMERGENCY	JR VAN WYK
20150415	25387 STARPLEX 636 CC	4 215.15 EMERGENCY	JR VAN WYK

20150415	25387 STARPLEX 636 CC	4 517.25 EMERGENCY	JR VAN WYK
20150415	25387 STARPLEX 636 CC	3 762.00 EMERGENCY	JR VAN WYK
20150423	25445 DIE WAENHUIS	5 600.00 SINGLE PROVIDER	
20150415	25515 ALWYN MULLER	2 897.00 SINGLE PROVIDER	JR VAN WYK
20150424	25535 VREDENDAL BESPROEILING BK	5 529.57 EMERGENCY	
20150424	25544 CALVINIA STAALKONSTRUKSIE	9 462.00 SINGLE PROVIDER	JR VAN WYK
20150424	25544 CALVINIA STAALKONSTRUKSIE	5 300.00 SINGLE PROVIDER	JR VAN WYK
20150430	25560 KLK CALVINIA	52 934.70 SINGLE PROVIDER	
20150504	25593 MILNER HOUSE	3 440.00 IN AN EMERGENCY	VAN STADE NI
20150507	25602 OLD MILL LODGE	2 100.00 IMPOSSIBLE TO FOLLOW PROCUREMENT	TSENGIWE S
20150506	25609 HANTAM HUIS	2 903.58 IN AN EMERGENCY	RJ VAN WYK
20150511	25639 KAROO DIENSSENTRUM	3 179.46 IN AN EMERGENCY	JR VAN WYK
20150513	25658 VAN HEERDEN SOLAR POWER CC	14 022.00 IN AN EMERGENCY	JR VAN WYK
20150515	25679 MONTE ROSA HUIS	3 000.00 IMPOSSIBLE TO FOLLOW PROCUREMENT	VAN STADE NI
20150519	25709 SA LADDER	11 343.00 SINGLE PROVIDER	JR VAN WYK
20150522	25714 WCC CABLES	2 040.60 IN AN EMERGENCY	VAN STADE NI
20150522	25719 BRAND NISSAN	6 356.56 IMPOSSIBLE TO FOLLOW PROCUREMENT	COETZEE S
20150522	25728 CALVINIA MOTORS	9 436.65 IMPOSSIBLE TO FOLLOW PROCUREMENT	JR VAN WYK
20150522	25729 QSO COMMUNICATION (PTY)	54 725.70 SINGLE PROVIDER	JR VAN WYK
20150522	25730 ALFA ELETRIES	35 205.36 IN AN EMERGENCY	JR VAN WYK
20150522	25731 AAD TRUCK & BUS	3 808.74 IN AN EMERGENCY	JR VAN WYK
20150522	25740 ENDRESS + HAUSER EH	57 649.80 IN AN EMERGENCY	JR VAN WYK
20150522	25741 CAPE DIGGERS CC / DESQUI C.T.	7 539.96 SINGLE PROVIDER	JR VAN WYK
20150521	25742 ELKOWERU GEUST HOUSE	5 150.00 IMPOSSIBLE TO FOLLOW PROCUREMENT	JR VAN WYK
20150522	25748 CSIR	22 553.76 SINGLE PROVIDER	JR VAN WYK
20150522	25754 ALWYN MULLER	23 815.77 IN AN EMERGENCY	RJ VAN WYK
20150527	25796 STARPLEX 636 CC	2 416.80 IN AN EMERGENCY	JR VAN WYK
20150515	25687 LOMBARD WA	10 000.00 EMERGENCY	JR VAN WYK
20150527	25866 PHILIP NEL TRANSPORT	2 519.99 IMPOSSIBLE TO FOLLOW PROCUREMENT	JR VAN WYK
20150604	25917 TRICOM AFRICA	8 406.36 SINGLE PROVIDER	JR VAN WYK
20150626	26054 WCC CABLES	6 361.20 IN AN EMERGENCY	JR VAN WYK
20150625	26052 TRUVELO MANUFACTURERS (PTY) LTD	50 627.20 SINGLE PROVIDER	SP LOUBSER
20150626	26086 DIE NOORDWESTER UITGEWERS	4 429.64 SINGLE PROVIDER	C VAN NIEKERK
20150626	26085 ULTRA WATER	6 184.50 ONLY TWO QUOTATIONS ATTACHD	TL BROWN
20141107	23926 WA LOMBARD	10 000.00 EMERGENCY	JR VAN WYK
20150127	24531 WA LOMBARD	10 000.00 EMERGENCY	JR VAN WYK

2 374 457.40

DATE	CHEQUE	BENEFICIARY	AMOUNT	REASON	Action	RESPONSIBLE	COUNCIL	DATE	Condoned
2013/07/04	19501	Cullinan Guesthouse	2 160.00	No Quotations attached		JH Langner	Y	2013/11/28	Y
2013/07/08	100538	SA Poskantoor BPK	19 150.00	No Quotations attached		SM Coetzee			
2013/07/10	19536	Lexis Nexis Butterworths	2 351.59	No Quotations attached		R Retief			
2013/07/15	19557	Scotia Inn Hotel	2 120.00	No Quotations attached		R Retief	Y	2013/11/28	Y
2013/07/17	100559	Pep Stores	2 127.52	only available supplier		C Du Plessis	Y	2013/11/28	Y
2013/07/18	19583	LJ Motors	3 088.93	No Quotations attached		R van Wyk	Y	2013/11/28	Y
2013/07/19	100562	KLK	9 036.31	No Quotations attached		R van Wyk	Y	2013/11/28	Y
2013/07/25	19614	Old Mill Lodge	2 050.00	No Quotations attached		AF Fritz	Y	2013/11/28	Y
2013/07/25	Salary Run	J Swarts	10 433.14	Acting Allowance	Will be paid back	C Du Plessis	Y	2013/11/28	Y
2013/07/30	19636	S&S Grondverskuwing	3 255.84	only available supplier		R van Wyk	Y	2013/11/28	Y
2013/08/23	19842	Vredendal Besproeing	2 307.68	No Quotations attached		K Nel			
2013/08/23	19848	Visagie Bande/ Supa Quick	2 745.92	No Quotations attached		K Nel			
2013/08/23	19858	Brand Motor Group	2 165.68	No Quotations attached		T Brown			
2013/08/23	19860	Boy Parker	6 074.30	No Quotations attached		K Nel	Y	2013/11/28	Y
2013/08/23	19860	Boy Parker	2 124.05	No Quotations attached		K Nel			
2013/08/23	19860	Boy Parker	2 574.85	No Quotations attached		K Nel			
2013/09/05	20045	Advocate Simon	25 000.00	No Quotations attached		R Lock	Y	2013/11/28	Y
2013/09/06	20054	Cullinan Guesthouse	2 700.00	guesthouses being fully		SM Coetzee			
2013/09/11	20086	Makepu Construction	7 353.00	No Quotations Attached		JH Langner			
2013/09/11	20087	Boesmanland Pub	2 000.00	No Quotations attached		JH Langner			
2013/09/17	20131	Starplex	39 454.50	No Quotations attached					
2013/09/25	20216	Weskus Elektries	2 200.15	no reason supplied.		JM Louw			
2013/09/25	20233	A + J Sounds	3 500.00	obtained but two of the		R Lock			
2013/09/25	20143	Central Garage	2 418.16	No Quotations attached		JM Louw			
2013/09/25	20288	Media 24	6 156.00	No Quotations attached		R Lock			
2013/09/25	20143	Central Garage	2 100.00	No Quotations attached		JM Louw			
2013/09/26	20142	Calvinia Transport	3 086.52	two invoices on same day		R van Wyk		2014/06/30	Y
2013/09/30	20234	KLK	4 258.95	four invoices on same		LJC Van der Merwe		2014/06/30	Y
2013/10/04	20500	Boy Parker	2 613.55	No Quotations attached		R van Wyk			
2013/10/09	20476	Vredendal Besproeing	6 592.85	No Quotations attached		K Nel			
2013/10/13	20476	Vredendal Besproeing	3 283.20	No Quotations attached		K Nel			
2013/10/21	20500	Boy Parker	3 816.30	No Quotations attached		R van Wyk			
2013/10/25	20345	Boesmanland Pub	2 026.00	meals for employes		C Du Plessis		2014/06/30	Y
2013/10/25	20397	Emthanjeni Lodge	2 670.00	attached. Only		C Du Plessis		2014/06/30	Y
2013/10/25	20490	KLK	3 436.63	No Quotations attached		R van Wyk			
2013/10/25	20497	Renosterberg Lodge	2 520.00	(only avaiable		C Du Plessis		2014/06/30	Y
2013/10/25	20450	LJ Motors	5 980.16	repair immediatly. No		R van Wyk		2014/06/30	Y
2013/10/25	20450	LJ Motors	2 041.02	No quotations		R van Wyk			

2013/10/28	20615	Calvinia Computers	4 215.00	No quotations attached		SM Coetzee			
2013/10/30	20547	Adenco Construction	12 323.06	No quotations attached		R van Wyk		2014/06/30	Y
2013/11/18	20864	Gear Advertising	4 812.80	No quotations attached		JH Langner		2014/06/30	Y
2013/11/25	20870	Koelbly (pty) Ltd	2 963.45	No quotations attached		C Du Plessis		2014/06/30	Y
2013/11/28	20887	A&J Sound Hire	3 500.00	similar		R van Wyk		2014/06/30	Y
2013/11/29	20944	Cornelissen Incorporated	140 000.00	No quotations attached		SM Coetzee		2014/06/30	Y
2013/12/02	20943	Advocate Simon	85 500.00	No quotations attached		SM Coetzee		2014/06/30	Y
2013/12/02	20984	Modern Picture Frames	2 925.00	No quotations attached		C Du Plessis		2014/06/30	Y
2013/12/05	20981	Southern Ambition	2 067.05	No quotations attached		C Du Plessis		2014/06/30	Y
2013/12/05	21015	Starplex	8 550.00	No quotations attached		R van Wyk		2014/06/30	Y
2013/12/11	21014	Starplex	10 009.20	No quotations attached		R van Wyk		2014/06/30	Y
2013/12/11	21020	Kaap Agri	2 285.46	No quotations attached		R van Wyk		2014/06/30	Y
2013/12/18	21040	CSIR	10 242.90	No quotations attached		R van Wyk		2014/06/30	Y
2013/12/18	21134	Newton Enterprises	7 821.00	No quotations attached		C Du Plessis		2014/06/30	Y
2013/12/19	100735	Pep Stores	14 518.57	No quotations attached		SM Coetzee			
2013/12/19	100734	Pep Stores	14 471.57	No quotations attached		SM Coetzee			
2014/01/08	21176	Wessie's Vervoer	5 187.00	No quotations attached		R van Wyk		2014/06/30	Y
2014/01/14	21176	Wessie's Vervoer	2 593.50	No quotations attached		R van Wyk		2014/06/30	Y
2014/01/15	21229	Pieter Louw Taxi's	4 500.00	No quotations attached		C Du Plessis		2014/06/30	Y
2014/01/17	21126	Alfa Elektries	6 130.00	No quotations attached		J Nel		2014/06/30	Y
2014/01/17	21224	Vredendal Besproeing	2 578.51	No quotations attached		J Nel		2014/06/30	Y
2014/01/22	21221	Calvinia Staalkonstruksie	2 283.85	No quotations attached		J Nel			
2014/01/24	21222	KLK Brandvlei	4 066.63	No quotations attached		R van Wyk			
2014/01/24	21274	Taranis CO Advisory CC	11 960.00	No quotations attached		C Du Plessis		2014/06/30	Y
2014/01/24	21280	Media 24	8 625.10	No quotations attached		T Brown		2014/06/30	Y
2014/01/27	21356	Mastertreads	7 683.60	No quotations attached		R van Wyk		2014/06/30	Y
2014/01/27	21356	Mastertreads	3 990.00	No quotations attached		R van Wyk		2014/06/30	Y
2014/01/27	21356	Mastertreads	6 612.00	No quotations attached		R van Wyk		2014/06/30	Y
2014/01/28	21347	Noordwes Koerante	5 576.88	No quotations attached		R Lock		2014/06/30	Y
2014/01/28	21512	Vredendal Besproeing	6 547.02	No quotations attached		J Nel		2014/06/30	Y
2014/01/31	21532	KLK Kooperasie	2 696.70	No quotations attached		R van Wyk		2014/06/30	Y
2014/01/31	21530	S & S Grondverskuiwing	13 016.52	No quotations attached		R van Wyk		2014/06/30	Y
2014/01/31	21526	LJ Motors	2 640.46	No quotations attached		R van Wyk		2014/06/30	Y
2014/02/14	21514	Calvinia Transport	3 600.04	No quotations attached		R van Wyk		2014/06/30	Y
2014/02/14	21603	Starplex	7 168.32	No quotations attached		R van Wyk		2014/06/30	Y
2014/02/21	21723	KLK	3 417.44	No quotations attached		JM Louw		2014/06/30	Y
2014/02/25	21720	Calvinia Staalkonstruksie	3 616.30	No quotations attached		R van Wyk		2014/06/30	Y
2014/02/25	21705	Prokureurs	5 484.90	No quotations attached		R Lock		2014/06/30	Y
2014/02/25	21700	JCG Watertreatment	9 690.00	In an emergency		J Nel		2014/06/30	Y
2014/02/25	21739	CSIR	4 377.60	No quotations attached		J Nel		2014/06/30	Y

2014/02/25	21739	CSIR	5 865.30	No quotations attached		J Nel		2014/06/30	Y
2014/02/28	21739	CSIR	4 377.60	No quotations attached		J Nel		2014/06/30	Y
2014/03/12	21739	CSIR	22 886.64	No quotations attached		J Nel		2014/06/30	Y
2014/03/12	21883	Media 24	2 192.88	No quotations attached		W Steenkamp		2014/06/30	Y
2014/03/12	21863	Cornelissen Incorporated	100 000.00	No quotations attached		SM Coetzee		2014/06/30	Y
2014/03/12	21969	Koos Coetzee prokureurs	4 083.39	No quotations attached		JH Langner		2014/06/30	Y
2014/03/14	21991	Brand Nissan	2 818.00	No quotations attached		T Brown		2014/06/30	Y
2014/03/17	21991	Brand Nissan	2 435.09	No quotations attached		T Brown		2014/06/30	Y
2014/03/18	21989	Groenewald en Symington	6 287.10	No quotations attached		R Lock		2014/06/30	Y
2014/03/25	22086	Groenewald en Symington	3 246.13	No quotations attached		K Fourie		2014/06/30	Y
2014/03/25	20754	Cullinan Guesthouse	3 240.00	states that all other		C Du Plessis			
2014/03/25	20742	FG Uniforms	2 551.95	No quotations attached		S Loubser			
2014/03/25	20898	Protea Motors	2 119.86	No quotations attached		R van Wyk			
2014/03/25	21261	Kaap Agri	2 227.97	No quotations attached		R van Wyk			
2014/03/25	21254	KLK Landbou bpk	2 519.14	No quotations attached		K Nel			
2014/03/25	21500	Starplex	9 056.16	No quotations attached		R van Wyk			
2014/03/25	21524	Brand Nissan	2 201.23	No quotations attached		T Brown			
2014/03/25	21727	Boy Parker	3 612.20	No quotations attached		B Leukes			
2014/03/25	21727	Boy Parker	14 159.57	No quotations attached		R van Wyk			
2014/04/01	21712	Elkoweru Guesthouse	11 625.00	Only two quotations		SM Coetzee			
2014/04/02	21678	Weskus Elektries	7 600.20	Only two quotations		R Lock			
2014/04/03	21678	Weskus Elektries	29 421.00	Only two quotations		R Lock			
2014/04/08	21678	Weskus Elektries	28 928.10	Only two quotations		R Lock			
2014/04/16	21678	Weskus Elektries	26 718.30	Only two quotations		R Lock			
2014/04/23	21743	Brand Nissan	2 174.90	No quotations attached		T Brown			
2014/04/25	21737	Supa Quick	5 450.62	No quotations attached		K Nel			
2014/04/25	21916	Starplex	6 566.40	No quotations attached		R van Wyk			
2014/04/25	21865	Protea Motors	2 676.20	No quotations attached		c koopman			
2014/04/25	22013	Elektrotechniese dienste	11 035.00	No quotations attached		JM Louw			
2014/04/25	22004	Vredendal Besproeing	3 560.29	No quotations attached		K Nel			
2014/04/25	21996	Uitgewers	2 988.58	No quotations attached		R Lock			
2014/04/29	21990	KLK	2 462.07	No quotations attached		JM Louw			
2014/05/02	22130	Elkoweru Guesthouse	10 650.00	Only two quotations		JH Langner			
2014/05/06	22123	Lombard WA	23 965.00	No quotations attached		R van Wyk			
2014/05/08	22105	Cornelissen Incorporated	50 000.00	No quotations attached		SM Coetzee			
2014/05/23	22217	Brand Nissan	4 429.02	No quotations attached		T Brown			
2014/05/23	22211	Protea Motors	6 075.71	No quotations attached		K Nel			
2014/05/25	22253	LJ Motors	2 154.60	No quotations attached		T Brown			
2014/05/26	22250	PG Glass	10 521.76	No quotations attached		T Brown			
21/02/2014	21492	Universal Engineering	6 640.50	attached					

Deviations : 2013/2014

79

DATE	CHEQUE	BENEFICIARY	AMOUNT	REASON	RESPONSIBLE	COUNCIL	DATE	Condoned
2013/07/30	19635	Protea Motors	9 124.70	No Quotations attached, only avaiable supplier, deviation attached	R van Wyk	Y	2013/11/28	Y
2013/08/13	19788	Medicare EMR	23 413.00	No Quotations attached, deviation attached	R Lock			
2013/08/21	19836	Alfa Motors Brandvlei	6 762.49	One Quotations attached, deviation attached	JM Louw	Y	2013/11/28	Y
2013/08/26	100618	SA Poskantoor	34 920.00	No Quotations attached, only avaiable supplier, deviation attached	SM Coetzee			
2013/08/29	19978	LJ Motors	4 032.10	No Quotations attached, deviation attached Emergency repairs	R van Wyk	Y	2013/11/28	Y
2013/08/30	19888	Weskus Elektries	121 986.04	In an emergency	JM Louw			
2013/09/06	100660	KLK	2 910.40	Only Supplier	R van Wyk			
2013/09/16	20069	Wessie's Vervoer	9 541.80	One Quotations attached, deviation attached, only	R van Wyk	Y	2013/11/28	Y
2013/09/25	20120	Starplex 636 CC	11 970.00	One Quotations attached, deviation attached,	R van Wyk	Y	2013/11/28	Y
2013/09/25	20211	Protea Motors	2 395.55	One Quotations attached, deviation attached, only Supplier not available	J Nel	Y	2013/11/28	Y
2013/09/26	20224	FG Uniforms	3 984.83	Only Provider	SP Loubser			
2013/09/26	20224	FG Uniforms	2 124.45	Only Provider	SP Loubser			
2013/09/26	20224	FG Uniforms	2 278.07	Only Provider	SP Loubser			
2013/09/26	20223	Sandon Fuels	7 950.00	Only Supplier Short notice	K Nel			
2013/09/26	20159	Master Treads	7 980.00	One Quotations attached, deviation attached,only Supplier not available	R van Wyk	Y	2013/11/28	Y
2013/10/14	100685	SA Poskantoor	29 100.00	Only Supplier	SM Coetzee			
2013/10/14	100684	SA Poskantoor	5 880.00	Only Supplier	SM Coetzee			
2013/10/15	20430	Truelo	2 466.23	Only avaiable supplier	R van Wyk		2014/06/30	Y
2013/10/15	20434	Safe Tech	11 970.00	Only avaiable supplier	R van Wyk		2014/06/30	Y
2013/10/17	20435	Freddies Dienstasie	3 859.55	In an emergency	J Nel		2014/06/30	Y
2013/10/18	20435	Freddies Dienstasie	2 957.50	In an emergency	J nel			
2013/10/25	20471	Papillon Training	6 990.00	Only avaiable supplier for this training	C du Plessis		2014/06/30	Y

80

2013/10/25	20451	Contour Technology	18 240.00	Only avaiable supplier, hand terminals	SM Coetzee		2014/06/30	Y
2013/10/25	20452	Protea Motors	3 705.40	Only available supplier	R van Wyk		2014/06/30	Y
2013/10/25	20457	Calvinia Motors	2 467.85	Only avaiable from supplier	J Nel		2014/06/30	Y
2013/10/25	20458	Cape Diggers	6 039.72	Only avaiable from agent	J Nel		2014/06/30	Y
2013/10/25	20465	Nashua Noordweste	3 042.43	In an emergency	SM Coetzee		2014/06/30	Y
2013/10/25	20464	Andrag Agrico	2 086.77	Vehicle under warrantee	R van Wyk		2014/06/30	Y
2013/10/25	20463	Noordwester	2 052.00	Only avaiable from supplier for specific books	SM Coetzee		2014/06/30	Y
2013/10/25	20527	Zonwa Pompwerke	4 600.00	In an emergency	T Brown		2014/06/30	Y
2013/10/30	20503	Hantam Aptek	2 325.00	Only avaiable supplier	SM Coetzee		2014/06/30	Y
2013/10/30	20617	Staalkonstruks	11 400.00	Only avaiable supplier	R van Wyk		2014/06/30	Y
2013/10/31	20617	Staalkonstruks	4 619.92	Only avaiable supplier	R van Wyk		2014/06/30	Y
2013/11/14	20743	Office Logic	3 306.00	Only supplier with stock	S Loubser			
2013/11/25	20768	Kaap Agri	15 999.99	Only two quotations could be obtained	R van Wyk		2014/06/30	Y
2013/11/25	20898	Protea Motors	4 030.00	Only avaiable supplier	R van Wyk		2014/06/30	Y
2013/11/25	20898	Protea Motors	3 260.00	Only avaiable supplier	R van Wyk		2014/06/30	Y
2013/12/02	20898	Protea Motors	2 545.95	Only avaiable supplier	R van Wyk		2014/06/30	Y
2013/12/02	20919	Elektrotechniek Dienste	4 150.00	Only avaiable supplier	JM Louw		2014/06/30	Y
2013/12/02	20950	Maha Cape	8 239.00	Only avaiable supplier	R van Wyk		2014/06/30	Y
2013/12/10	100719	SA Poskantoor	29 100.00	Only avaiable supplier	SM Coetzee		2014/06/30	Y
2013/12/10	20991	Driving lisence card account	5 325.00	Only avaiable supplier	S Loubser		2014/06/30	Y
2013/12/12	20991	Driving lisence card account	5 475.00	Only avaiable supplier	S Loubser		2014/06/30	Y
2013/12/13	20974	Contour Technology	8 835.00	Only avaiable supplier	SM Coetzee		2014/06/30	Y
2013/12/18	21019	Vredendal Besproeing	46 839.63	In an emergency	J Nel		2014/06/30	Y
2013/12/18	21018	KLK Brandvlei	7 950.00	In an emergency	J Nel		2014/06/30	Y

2013/12/18	21020	Kaap Agri	2 299.88	Only avaiable supplier	R van Wyk		2014/06/30	Y
2013/12/18	21157	Lombard WA	39 238.80	In an emergency	R van Wyk		2014/06/30	Y
2013/12/19	21250	FFA Aviation	13 833.15	In an emergency	R van Wyk		2014/06/30	Y
2014/01/16	21245	WA Lombard	12 149.00	In an emergency	R van Wyk		2014/06/30	Y
2014/01/24	21244	City Hire Sevices	3 260.40	Only Supplier	J Nel		2014/06/30	Y
2014/01/24	21242	LJ Motors	4 331.09	In an emergency	J Nel		2014/06/30	Y
2014/01/24	21242	LJ Motors	5 352.59	Only Supplier	R van Wyk			
2014/01/24	21241	Protea Motors	2 042.78	Only avaiable supplier	J Nel		2014/06/30	Y
2014/01/24	21239	Brand Nissan	2 205.17	Only Supplier	T Brown		2014/06/30	Y
2014/01/24	21226	Alfa Elektries	6 065.00	In an emergency	J Nel			
2014/01/27	21257	Die Noordwester Uitgewerke	2 052.00	Only avaiable supplier	T Brown			
2014/01/27	21257	Noordwester Uitgewerke	4 175.76	Only avaiable supplier	R Retief			
2014/01/27	21723	KLK	3 417.44	Only avaiable supplier	R van Wyk		2014/06/30	Y
2014/01/27	21720	Carvina Staalkonstruksie	3 616.30	Only avaiable supplier	R van Wyk		2014/06/30	Y
2014/01/28	21705	De Villiers van Zyl Prokureurs	5 484.90	Only avaiable supplier	T Brown		2014/06/30	Y
2014/02/06	21397	Independent Cranes	14 996.15	Only supplier (their crane)	T Brown		2014/06/30	Y
2014/02/07	21405	Groter Cederberg bbv	18 525.00	In an emergency	JR v Wyk		2014/06/30	Y
2014/02/10	21414	Joshua West	17 094.30	Only supplier	JM Louw		2014/06/30	Y
2014/02/13	21504	Contour Technology	3 083.70	Only supplier	K Fourie		2014/06/30	Y
2014/02/25	21532	KLK Kooperasie	5 352.46	Only available Supplier	JM Louw		2014/06/30	Y
2014/02/25	21531	LITHOTECH Sales Cape	20 653.38	Only supplier	SM Coetzee		2014/06/30	Y
2014/02/25	21529	Alfa Elektries	4 565.00	In an emergency	J Nel		2014/06/30	Y
2014/02/25	21528	Carvina Staalkonstruksie	14 682.22	In an emergency	R van Wyk		2014/06/30	Y
2014/02/25	21653	Lombard WA	51 158.13	In an emergency	J Nel		2014/06/30	Y

2014/02/25	21700	JCO Watertreatment	9 690.00	In an emergency	J Nel		2014/06/30	Y
2014/02/25	21736	Alfa Elektries	6 941.37	Only Supplier	JM Louw		2014/06/30	Y
2014/02/25	22012	Truelo	3 677.06	Only Supplier	R van Wyk		2014/06/30	Y
2014/02/27	21997	Colas	35 476.80	Only 2 suppliers	R van Wyk		2014/06/30	Y
2014/03/07	21992	Protea Motors	4 205.25	Only 2 suppliers	R van Wyk		2014/06/30	Y
2014/03/25	20744	Alfa Elektries	5 470.87	In an emergency	K Nel			
2014/03/25	20718	Gear Advertising	4 072.37	Single Provider	R Lock			
2014/03/25	21279	Watertreatment	2 240.10	In an emergency	R van Wyk			
2014/03/25	100755	SA Poskantoor	29 828.00	Only supplier	SM Coetzee			
2014/03/25	21445	Old Mill Lodge	2 600.00	Only supplier available	SM Coetzee			
2014/04/25	21521	KLK	10 936.00	Only supplier available	K Nel			
2014/04/25	21521	KLK	5 468.00	Only supplier available	K Nel			
2014/04/25	21513	Protea Motors	2 245.00	Only supplier available	R van Wyk			
2014/04/29	21742	Agrico	2 991.82	Only supplier available	K Nel			
2014/04/29	21741	Noordwester Lithgow	2 545.58	Only supplier available	R Lock			
2014/04/29	100771	SA Poskantoor	31 040.00	Only supplier available	JH Langner			
2014/05/14	100775	SA Poskantoor	12 544.00	Only supplier available	JH Langner			
2014/05/19	22234	EMC Electrical Reticulation	27 930.00	Only supplier available	C du Plessis			
2014/05/23	22228	Oppienoster CC	7 286.30	Only supplier available	K Nel			
2014/05/23	22216	Noordwester Lithgow	3 990.00	Only supplier available	K Fourie			
2014*05-23	22195	Payday Software Systems	3 267.22	Only supplier available	SM Coetzee			
2014/06/11	22411	Hantam Aptek	2 305.38	Only supplier available	SM Coetzee			
2014/06/30	22602	KLK Calvinia	22 602.00	Deviation form not signed	R van Wyk			
2014/06/30	22598	Metsichem Ikap	46 512.00	Emergency	JH Langner			

2014/06/30	22596	Cooperativa Elektrotechniek e Dienste	8 922.50	Only supplier	C du Plessis			
2014/06/02	22342	Alfa Elektries	4 250.00	repair immedaitly. No quotations	R van Wyk			
2014/06/19	22449	Media 24	9 013.72	Only supplier. No quotations	R Lock			
2014/06/26	22496	Protea Motors	11 165.63	Only supplier.	R van Wyk			
2014/06/27	22517	Calvinia Motors	9 441.09	No Quotations	R van Wyk			
2014/06/27	22522	Reticulation (pty) LTD	41 883.60	Only supplier. No quotations.	R van Wyk			
2014/06/27	22522	EMC Electrical Reticulation	41 883.60	No quotations. Only supplier and emergency	R van Wyk			
2014/05/28		Univ.Stellenbosch	88 035.00	Part of Namaqua Traning	R Retief			
25/07/2014		W.Lombard	24 620.00	Emergency	R van Wyk			
			1 304 946.30					